

Allegany County  
Maryland

# Adopted Budget

Fiscal Year 2004  
June 5, 2003

Allegany County  
Board of County Commissioners

James J. Stakem, President

Robert M. Hutcheson, Commissioner

Barbara B. Roque, Commissioner

Vance C. Ishler, County Administrator



*View from Rocky Gap & Dan's Mountain State Parks Overlooking Allegany County, Maryland.*



# ALLEGANY COUNTY, MARYLAND

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# ALLEGANY COUNTY, MARYLAND

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# Fiscal Year 2004 Budget Message

June 5, 2003



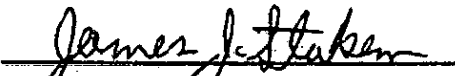
We, the Allegany County Commissioners, are pleased to present our Operating & Capital Budget for Fiscal Year 2004. We will face serious challenges this year because of over \$1.8 Million in cuts imposed on us by the State to date. In fact, we will be faced with a total of \$3.2 Million in lost revenues and increased expenses over last year (through decreased interest income, State Highway User cuts, loss of federal prisoners, non-reimbursement of circuit breakers, increased health insurance costs and a variety of other decreases). Also impacting the county will be a slowed economy making it even more difficult to maintain current service levels at the same or lower funding levels. We strive to maintain our fiscal integrity at a time when all levels of government (national, state and local) are facing fiscal crises yet still provide additional funding to the Board of Education and Allegany College Institutions which directly affect the training of the workforce in our area.

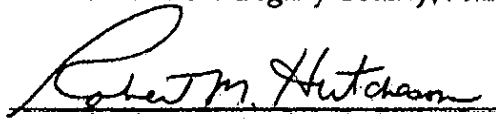
The General Fund will grow by less than 1%. With just over a 0.7% increase, 86.2% of that increase will go to the Board of Education, and 21.6% to Allegany College. All other departments of government will operate with 7.8% less this year. It is necessary for the County to eliminate the personal property tax discount, round the property tax rate to 99 cents, increase property tax to \$1.00, increase recordation tax by 80 cents per \$500, adjust the 911 fee by 25 cents per month and raise the liquor license fee to help offset the lost revenues and increases in expenses we face during the next year. For the first time in 10 years we will take over \$371,433 from the Rainy Day Fund to balance the budget and lessen the immediate burden on taxpayers.

Whether additional cuts to our budget will be required must await final action of the state which could mean several million dollars more in lost revenue. Last year, because of significant funding increases to education and Sheriff's Patrol & Detention Center we challenged the remaining departments to cut expenses. Once again, we are requiring significant cost-saving measures by departments with the hope of maintaining all services.

We believe this budget reflects our firm commitment to Allegany County's future. The upcoming fiscal year will be a challenge to county government as well as the citizens we serve. However, we are confident that the safeguards that we take today will result in continued comprehensive services for the community. With well-defined direction and continued efficient management of our resources, we are optimistic that Allegany County has a promising future with opportunities to offer a growing community. We present the FY04 Budget with the hope of brighter days ahead.

County Commissioners of Allegany County, Maryland

  
James J. Stakem, President

  
Robert M. Hutcheson, Commissioner

  
Barbara B. Roque, Commissioner



ALLEGANY COUNTY FY 2004 BUDGET  
INTRODUCTION AND POLICY INFORMATION  
JUNE 5, 2003



**Introduction**

The purpose of this section is to explain the scope, format, process, and content of the Allegany County budget. The following will assist the reader in understanding the budgetary concepts and comments upon which the budget is based.

**Website Information**

This information is available on the internet at [WWW.GOV.ALLCONET.ORG](http://WWW.GOV.ALLCONET.ORG) under finance. The Finance Department maintains an EMAIL address to answer your questions and concerns at [FINANCE@ALLCONET.ORG](mailto:FINANCE@ALLCONET.ORG). Please contact us not only with your questions but also with any areas in which you think Finance can improve on the presentation of this document or any other issue.

**Scope of the Budget**

The County budget is a financial plan of expenditures for the fiscal year (July 1 – June 30), and the means of financing them. The annual budget provides historical, current, and future comparisons of revenues and expenditures. The budget must be adopted by June 30th each year as required by the Allegany County Code. As required by the State of Maryland, a constant yield hearing must be held if the County intends to enact a tax rate above the constant yield tax rate.

**Budget Format**

The budget document is organized into the following funds:

- The **General Fund** is the general operating fund of the County. This fund is used to account for all financial resources except those required to be accounted for in another fund. The primary sources of funds in the General fund are property taxes, income taxes, other local taxes and intergovernmental revenues. The major activities supported are general government, public safety, public works and education.
- **Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. The County **Special Revenue Funds** are:

**Highway Fund** – the Highway Fund accounts for the cost of maintaining the County's Road System. The major source of revenue is state highway user taxes. The County has been notified that for FY2004 and FY2005 some \$1.3 million each year of state highway user taxes will be retained by the State of Maryland.

**Coal Haul Roads Fund** – this fund accounts for taxes levied on mined coal which are locally restricted for repairing those roads used in transporting coal.

**Transit Fund** – the Transit Fund accounts for the operation of public transit system. The primary sources of revenues are federal and state revenues.

**Tourism Marketing Fund** - this fund accounts for the joint public and private effort to promote Allegany County tourism.

**Office of Children, Youth & Families** – this fund accounts for revenue received from the State, which is Federal pass-through money for Children, Youth & Families. The revenue is restricted.

**CDBG Fund** – this fund accounts for revenues received from the Department of Housing and Urban Development. These revenues are restricted to accomplish the various objects of CDBG programs.

**Block Grant Program Income Fund** – program income from Community Development Block Grants, which are restricted to block grant type programs, are recorded in this fund.

**Community Development & Housing** – the fund accounts for federal grants restricted for low income housing programs as well as various other state and local housing programs administered by the County.

**Drug Task Force Fund** – this fund accounts for federal and state grants and local seizure revenues that are used to prevent the distribution and manufacture of illegal drugs.

**Revolving Building Fund** – the building fund is used to account for financial activity arising from economic development efforts to locate businesses in the County and any revenue derived from those efforts.

**State Fire and Rescue Fund** – this fund accounts for the receipt and distribution of State Section 508 funds to the various County fire and rescue organizations.

- The **Debt Service Fund** is used to account for the payment of principal and interest on all general obligation debt not recorded in the enterprise funds. The major revenue sources to fund the transfers from other funds to cover debt service payments are taxes in the General Fund and rent income from the **Revolving Building Fund**.
- The **Capital Project Funds** are used to account for financial resources to be used for the acquisition or construction of major capital facilities, (other than those financed by enterprise funds). The County **Capital Project Funds** are:

**Non-Industrial Development Capital Improvement Project Fund** – this fund accounts for non-industrial development capital projects that are funded by various sources including federal and state grants.

**Pay-As-You-Go Capital Reserve Fund** – this fund is used to accumulate resources for future capital projects and is funded by transfers from the General Fund and other sources.

**Public Improvement Bonds 1998 Capital Projects Fund** – the proceeds of the 1998 Public Improvement Bond are accounted for in this fund.

**Public Improvement Bonds 2001 Capital Projects Fund** - the proceeds of the 2001 Public Improvement Bond are accounted for in this fund.

**Public Improvement Bonds 2005 Capital Projects Fund** – the proceeds of the 2005 Public Improvement Bond are accounted for in this fund. These bonds are expected to be issued in August 2005.

- The Enterprise Funds are used to account for activities, which are similar to those often found in the private sector. Enterprise fund measurement focus is upon determination of net income, financial position, and changes in financial position. The County Enterprise funds are:

**Allegany County Nursing Home Fund** – this fund accounts for the operation of the County Nursing Home with resources being provided from user charges paid either by the patient or Medicaid/Medicare on behalf of the patient.

**Water Districts Fund** – this fund accounts for the service charges received for providing water service to the water districts operated by the County.

**Sanitary Districts Fund** – service charges from 14 sewer districts are accounted for in the County's Sanitary District Fund.

**County Loan Fund** – the loan fund accounts for the loan activity between the County and various agencies, including the County's enterprise funds.

### **Budget Review**

During the budget process, requests from departments are reviewed by the Director of Finance in the following areas: 1) whether revenues are projected accurately, not overstated or understated; 2) whether there are other revenue sources that can be accessed or increased; 3) whether the demand and workload support additional staff or supplies; 4) whether the mathematical calculations are correct; 5) whether efficiencies could realize a reduction in expense; and 6) whether the stated objectives and associated cost to achieve them are in line with the spending priorities of the Board of County Commissioners. The specific steps taken to prepare FY 2004 budget were as follows:

### **Budget Calendar:**

Send out request for FY 2004 Capital Improvement Projects  
Capital Improvement Project Requests due back to CIP Coordinator  
Board of County Commissioners provide FY 2004 Budget Guidelines  
Meeting with departments to distribute Budget material

Constant Yield assessments due from Maryland Department of Assessments and Taxation

Final day to submit Budget material due from County Departments – includes revenue and expenditure worksheets, personnel worksheets, and program budget worksheets

Commissioners met publicly with outside agencies regarding Budget requests

### **Time Frame**

November 12, 2002

December 13, 2002

December 19, 2002

January 10, 2003

February 15, 2003

February 24, 2003

March 1 to March 30, 2003



Advertise Constant Yield	March 31, 2003
Respond to Department of Assessments & Taxation on whether the tax rate is above or below the Constant Yield	April 3, 2003
Hold advertised Constant Yield compliance meeting with public	April 10, 2003
Present Preliminary Budget & CIP recommendations to Board of County Commissioners from County Administrator-	April 3 to April 21, 2003
Hold Public Budget Worksessions	
Hold Preliminary Budget hearing with public	April 24, 2003
Final adjustments to FY 2004 Budget, Deadline May 19, 2003	May 8 to 19, 2003
Set Levy And Tax Differential	May 29, 2003
Adopt Budget – Advertise FY2004 Budget; Send approved Budget to departments	June 5, 2003

## **RESERVES**

**Total Operating Fund Balance** – Based upon advice from bonding agencies and as recommended by the Government Finance Officers Association, Allegany County will maintain reserves at a minimum level equal to five percent (5%) of budgeted total operating expenditures and at least seven percent (7%) of the budgeted General Fund expenditures. If an emergency exists that requires the reserves to fall below the minimum level, a plan of action to replenish the balance up to the minimum level shall be prepared and approved by the Board. Conditions that shall be considered as emergency shall be at the sole discretion of the County Commissioners. As of June 30, 2003, the County's "Rainy Day" amount is planned to be \$4,628,500 which is 5% of the total FY 2004 Operating Budget of \$92,421,913. The \$4,628,500 represents a reduction of \$371,500 being applied to the FY 2004 Budget. Also, the \$4.6 million "Rainy Day" amount is the equivalent to 2.6 weeks of cash flow, excluding capital projects. This represents almost a 1.5 day decrease from FY 2003.

## **DEBT**

This process is intended to be used for the purpose of making recommendations to the Board regarding the issuance of debt. It is understood that the Board of County Commissioners makes the final decision.

1. Allegany County will not use long-term debt to finance current operations.
2. The economic benefits of purchase vs. lease purchase vs. straight lease will be reviewed at the time of acquisition for routine purchases. These installments, if used, will not exceed five years in duration.
3. Allegany County will use long-term debt to finance capital improvement projects that cannot be financed from current revenue sources or which logically should be paid for by multiple generations of taxpayers.
4. The total general obligation debt service of the Allegany County general fund will not exceed eleven percent (11%) of the total general fund revenue, thirteen percent (13%) of the total operating budget and will not exceed ninety percent (90%) of the debt affordability model. Debt for all other enterprise funds will be issued after a case-by-case determination that debt service can be paid from the enterprise fund without general fund supplement



5. Debt for obligations having a duration of five years or less may be funded through the use of short-term notes if the County Administrator and Director of Finance advise that (A) the projected interest rates relative to the costs associated with bonded debt issuance are to the advantage of the County, and (B) such analysis is made at each renewal.
6. Construction projects having debt obligations of more than five years may, on the advice of the County Administrator and the Director of Finance, be funded through short-term notes during construction to be followed by longer term bonding when the project is completed. The County Administrator and the Director of Finance will use the advice of financial counselors in determining appropriate debt issuance in each instance.
7. All General Obligation Bonds will be issued with all maturities and interest rates subject to a formal competitive bid process unless the Board of County Commissioners directs otherwise.
8. Absent compelling arguments on a case-by-case basis, all General Obligation Bonds will be issued with a call feature with the exception of special assessment bonds. The Board of County Commissioners must approve exceptions.
9. Revenue Bonds underwriting services will be solicited from all major and local investment banking firms. All firms expressing an interest in providing the service will be allowed to participate in the process individually or as part of a group. Firms will be allowed to submit multiple proposals individually or as a part of one or more groups. Individual bids, multiple bid proposals, and any combination of these beneficial to the county will be evaluated by the County Administrator, the Director of Finance and the affected department and recommended to the Board for approval.
10. Investment of capital funds will be done by the Director of Finance in a manner consistent with the County Investment Policy dated May 1996.
11. All bonds will be financed for a period not to exceed the expected useful life of the project.
12. No bonds will be issued which provide for balloon principal payments at the end of the term of issuance.
13. No bonds will be issued involving variable-rate debt.
14. Allegany County will maintain good communication with bond rating agencies about its financial condition and will follow a policy of full disclosure on every financial report and bond prospectus. **Current bond ratings are Standard and Poor (A-) and Moodys (Baa1).**
15. For each issue of debt, Allegany County will consult bond counsel and financial advisor.

### **CAPITAL IMPROVEMENT PROGRAM**

Improvements to the County's capital assets normally require a large expenditure of resources. The large, up-front expenditures benefit the County and its citizens by extending the life of these assets for many years. Decisions regarding the financing of these capital improvements impact the availability of resources for on-going operations and the County's ability to fund additional capital improvements in the future. Funding decisions must therefore be made in light of short- and long-term resources and coincide with the life and cost of the assets involved.

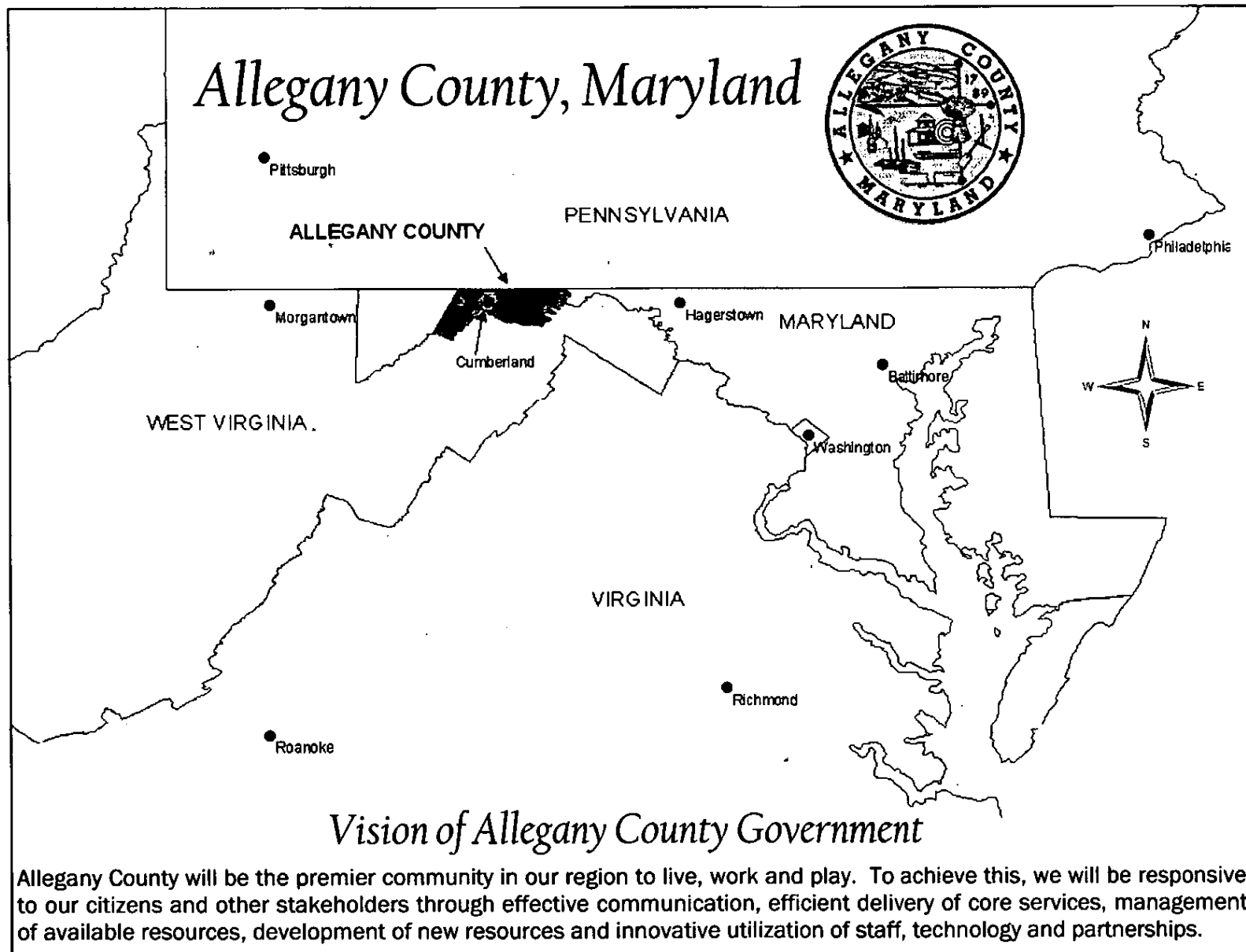
The following describes the financial policies that guide decisions related to capital improvements:

1. The County Commissioners are committed to balancing the need for maintaining the County's capital assets while providing on-going, direct services to the citizens. The County's capital inventory will not be neglected in an effort to maintain current operations

2. The County is committed to balancing the need for capital improvement projects based upon its ability to finance the improvements within existing short- and long-term resources. The issuance of debt to finance capital improvements is predicated on the ability of the County to service the debt over the life of the issue.
3. Financing decisions relating to capital improvements must balance the use of pay-as-you-go financing (current resources) versus long-term financing options (issuing debt). To the extent practical, the use of current revenue to finance capital improvement projects reflects the County's intent to show purposeful restraint when incurring long-term debt. In the same regard, financing decisions should consider the useful life of capital improvements and spread the costs of the improvements over their useful lives. This ensures that those that benefit from them pay for the improvements.
4. The County Commissioners promote and encourage the leveraging of resources to maximize efforts for capital improvements. This includes participation in intergovernmental programs and the issuance of debt to finance capital improvements.
5. Capital improvement decisions will consider and accommodate the impact of operating and maintenance costs to ensure the ability and capacity to maintain the capital asset. To this end, the Capital Improvement Budget will be considered concurrently with the Operating Budget.

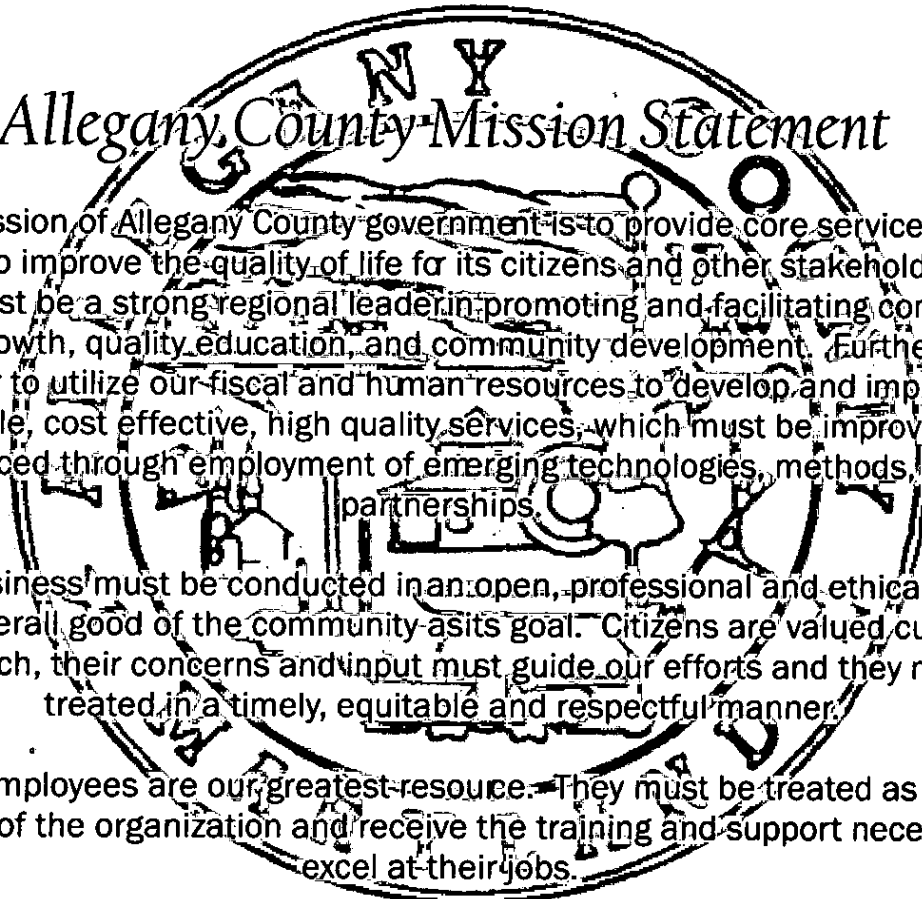
The criteria for inclusion in the Capital Plan are:

- A. Construction of a new or expanded facility which requires a significant expenditure of funds;
- B. Large scale rehabilitation or replacement of existing facilities;
- C. Acquisition of land for a community facility such as a street or building;
- D. The cost of engineering or architectural studies and services related to public improvement;
- E. Purchase of equipment for public improvements when they are first erected or acquired;
- F. Major pieces of equipment which are expensive and have a relatively long period of usefulness; and
- G. Capital items which should normally be on a replacement schedule but require a large one-time outlay to establish a schedule or bring a schedule up-to-date.



## *Vision of Allegany County Government*

Allegany County will be the premier community in our region to live, work and play. To achieve this, we will be responsive to our citizens and other stakeholders through effective communication, efficient delivery of core services, management of available resources, development of new resources and innovative utilization of staff, technology and partnerships.

The seal of Allegany County, New York, is a circular emblem. It features a central shield with a landscape scene, including a river, a bridge, and a sun. Above the shield, the letters 'N' and 'Y' are prominently displayed. The words 'ALLEGANY COUNTY' are inscribed around the top inner edge of the seal, and 'NEW YORK' is at the bottom. The title 'Allegany County Mission Statement' is written in a stylized, cursive font across the top of the seal.

## Allegany County Mission Statement

The mission of Allegany County government is to provide core services and programs to improve the quality of life for its citizens and other stakeholders. The county must be a strong regional leader in promoting and facilitating commerce, economic growth, quality education, and community development. Further, we must endeavor to utilize our fiscal and human resources to develop and implement accessible, cost effective, high quality services, which must be improved and enhanced through employment of emerging technologies, methods, and partnerships.

County business must be conducted in an open, professional and ethical manner with the overall good of the community as its goal. Citizens are valued customers and as such, their concerns and input must guide our efforts and they must be treated in a timely, equitable and respectful manner.

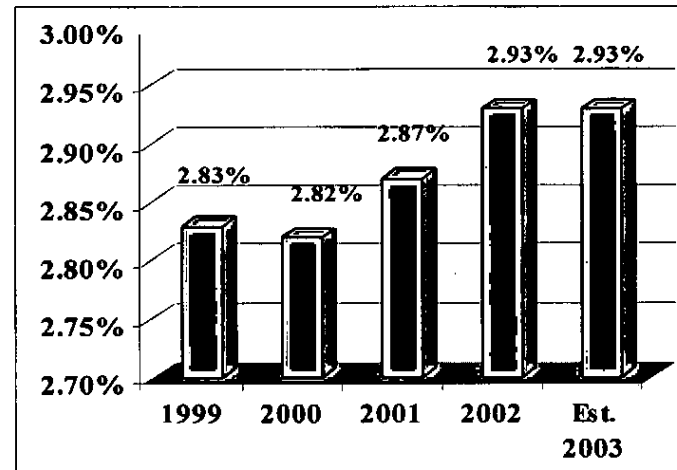
County employees are our greatest resource. They must be treated as valued members of the organization and receive the training and support necessary to excel at their jobs.



The Board Of County Commissioners Is Providing The Following Information To Assist  
The Taxpayers In Better Understanding Where County Tax Revenue Comes From

Real Property Taxes	\$1.00 Per \$100 Assessed Value
Personal Property Taxes	\$2.50 Per \$100 Assessed Value
Income Taxes	2.93% Of State Taxable Income
Hotel/Motel Tax	8% (3% Increase)
Admissions & Amusement Tax	7.5%
Trailer Tax	15% Of Gross Rent
County 911 Fee	\$0.50 Per Month (\$0.75 At 10/01/03)
Transfer Tax	0.2%
Recordation Tax	\$3.00 Per \$500 (\$0.80 Increase)
Coal Tax	\$0.30 Per Ton Mined - Total \$0.20 General Fund \$0.09 Coal Haul Road Fund \$0.01 Coal Towns
TV Franchise Fee	2% to 5% Depending On Locality

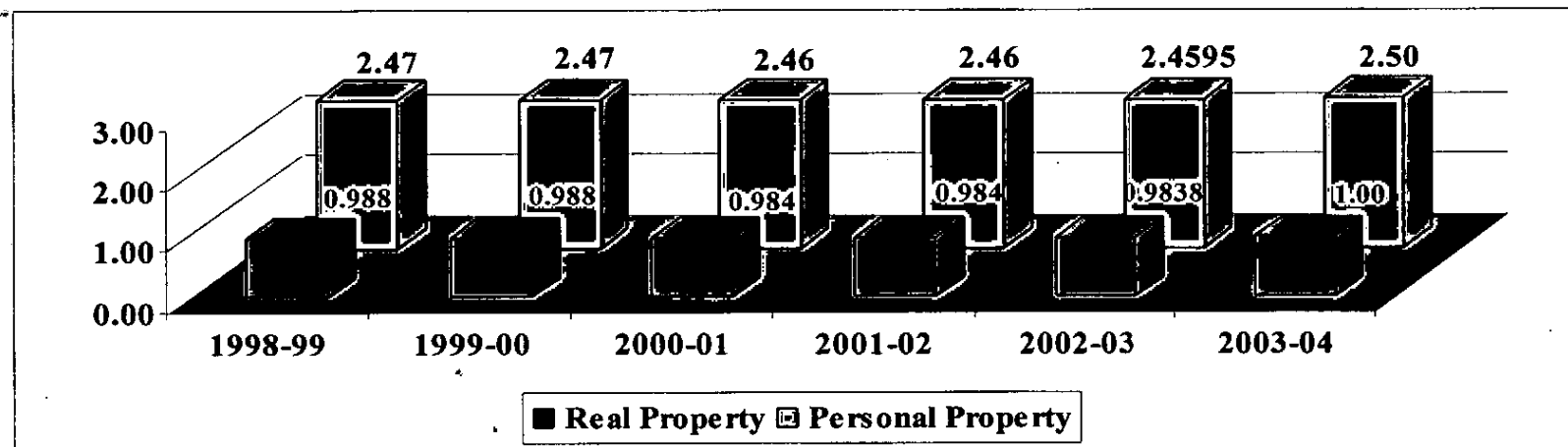
**Allegany County Piggyback Tax Rate By Calendar Year**



Red Text Denotes Increased Rates Detailed In Text Or Chart Below

Note: Income Rate Changes Due To State Decoupling Law

### Allegany County Property Tax Rates (Non-Municipal Areas)

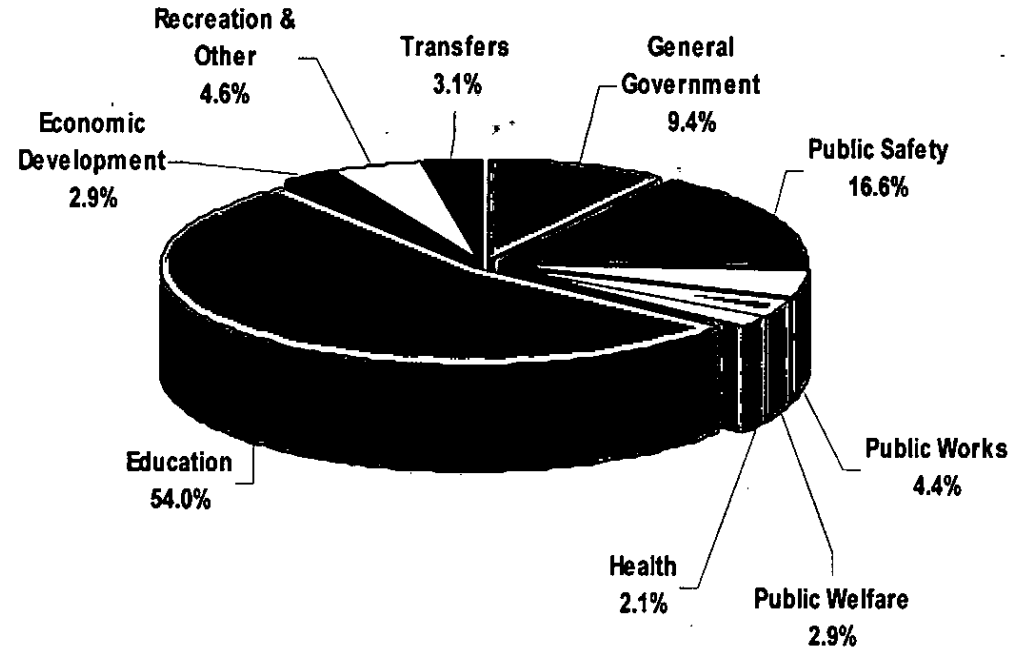


Note: 1998 - 2000 Real Property Rates Restated To Full Cash Value Assessment  
Tax Rate Per \$100 Assessed Value



# How Your County Taxes Are Expended

	<u>Fiscal Year 2004</u>	<u>% Of Total</u>
General Government	\$5,883,550	9.4%
Public Safety	10,393,875	16.6%
Public Works	2,774,154	4.4%
Public Welfare	1,793,850	2.9%
Health	1,331,064	2.1%
Education	33,913,727	54.0%
Economic Development	1,803,793	2.9%
Recreation, Culture, Miscellaneous, and Other	2,922,605	4.6%
Transfers	<u>1,941,475</u>	<u>3.1%</u>
Total Operating	<u>\$62,758,093</u>	<u>100.0%</u>

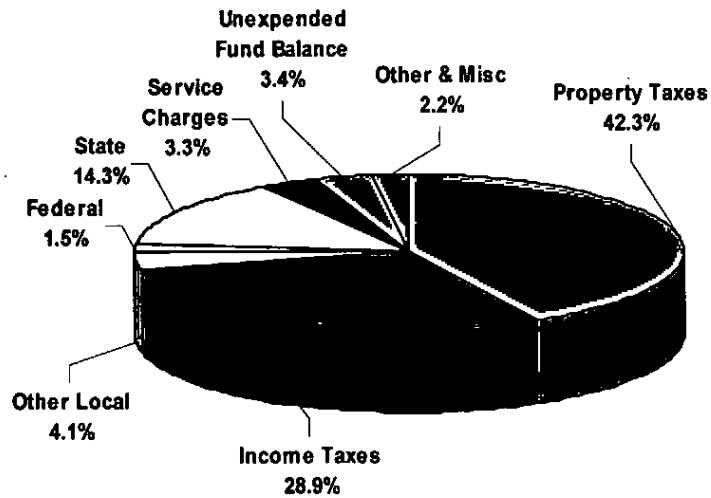


Note: Debt Service Payments Are Included In Each Category Area

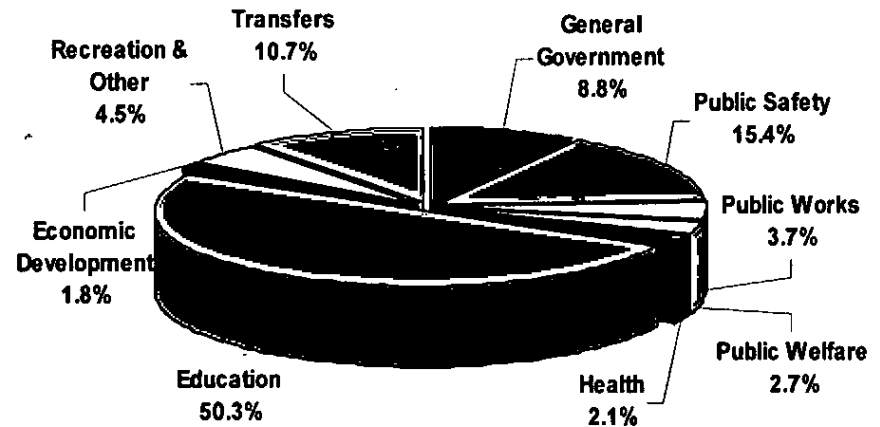


# General Fund Revenue & Expenditures For Fiscal Year 2004

## FY 2004 Revenues



## FY 2004 Expenditures



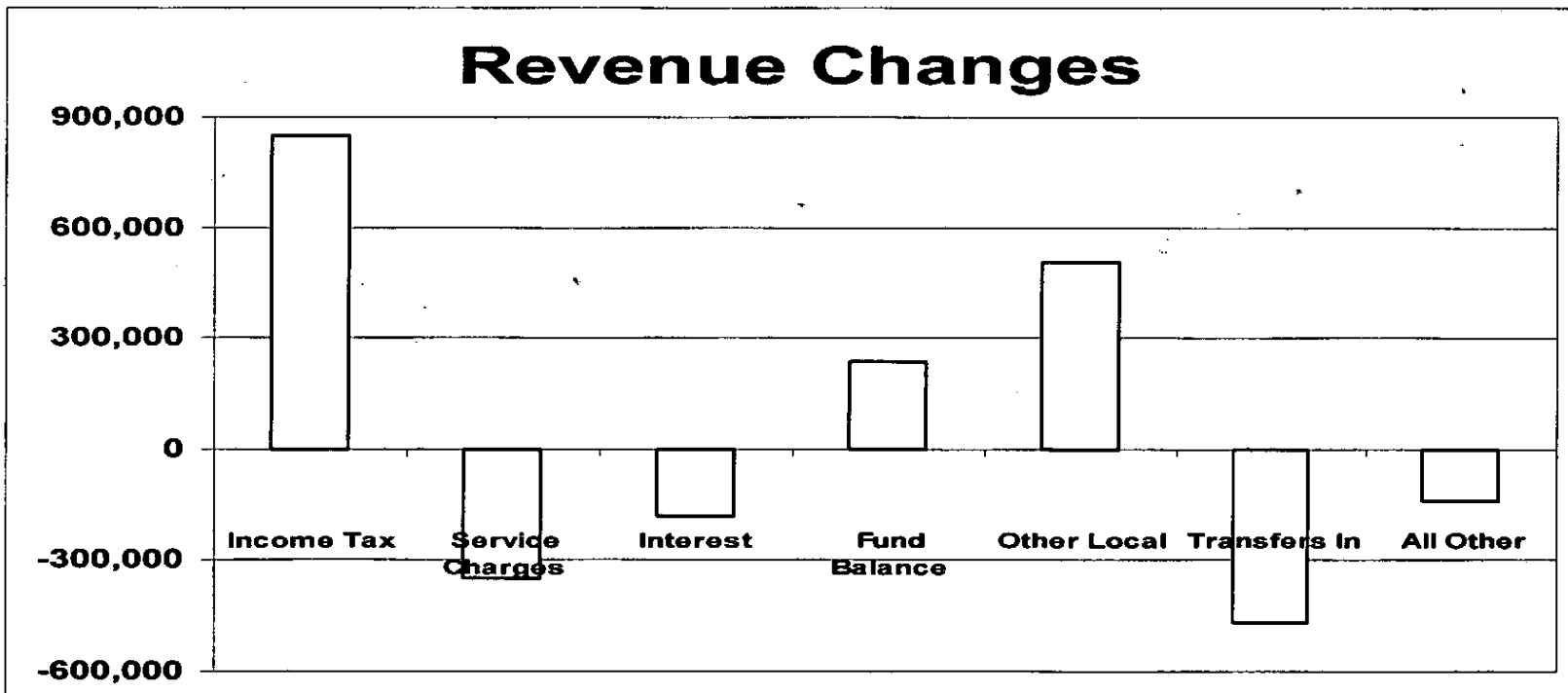
**Note: Revenue & Expenditures Equal \$62,758,093**





# FY2004 General Fund Budget Revenue Comparison

	FY 2003 Original	FY2004 Adopted	Difference	Percentage Difference
Local Property Taxes	\$26,679,186	\$26,580,883	\$1,697	0.0%
Local Income Taxes	17,300,000	18,150,000	850,000	4.9%
Other Local Taxes	1,497,000	2,004,750	507,750	33.9%
Licenses & Permits	522,300	564,400	42,100	8.1%
State Disparity Grant	7,690,374	7,505,172	-85,202	-1.1%
Other Intergovernmental	2,518,728	2,437,133	-81,595	-3.2%
Service Charges	2,388,975	2,040,582	-348,393	-14.6%
Fines & Forfeitures	25,600	41,600	16,000	62.5%
Interest	477,256	300,168	-177,088	-37.1%
Rents	215,610	239,500	23,890	11.1%
Miscellaneous	102,700	47,550	-55,150	-53.7%
Transfers In	1,190,228	724,922	-465,306	-39.1%
<b>Total Revenue</b>	<b>60,407,957</b>	<b>60,636,660</b>	<b>228,703</b>	<b>0.4%</b>
Unexpended Balance Prior Year	1,886,196	2,121,433	235,237	12.5%
<b>Total Sources</b>	<b>\$62,294,153</b>	<b>\$62,758,093</b>	<b>\$463,940</b>	<b>0.7%</b>



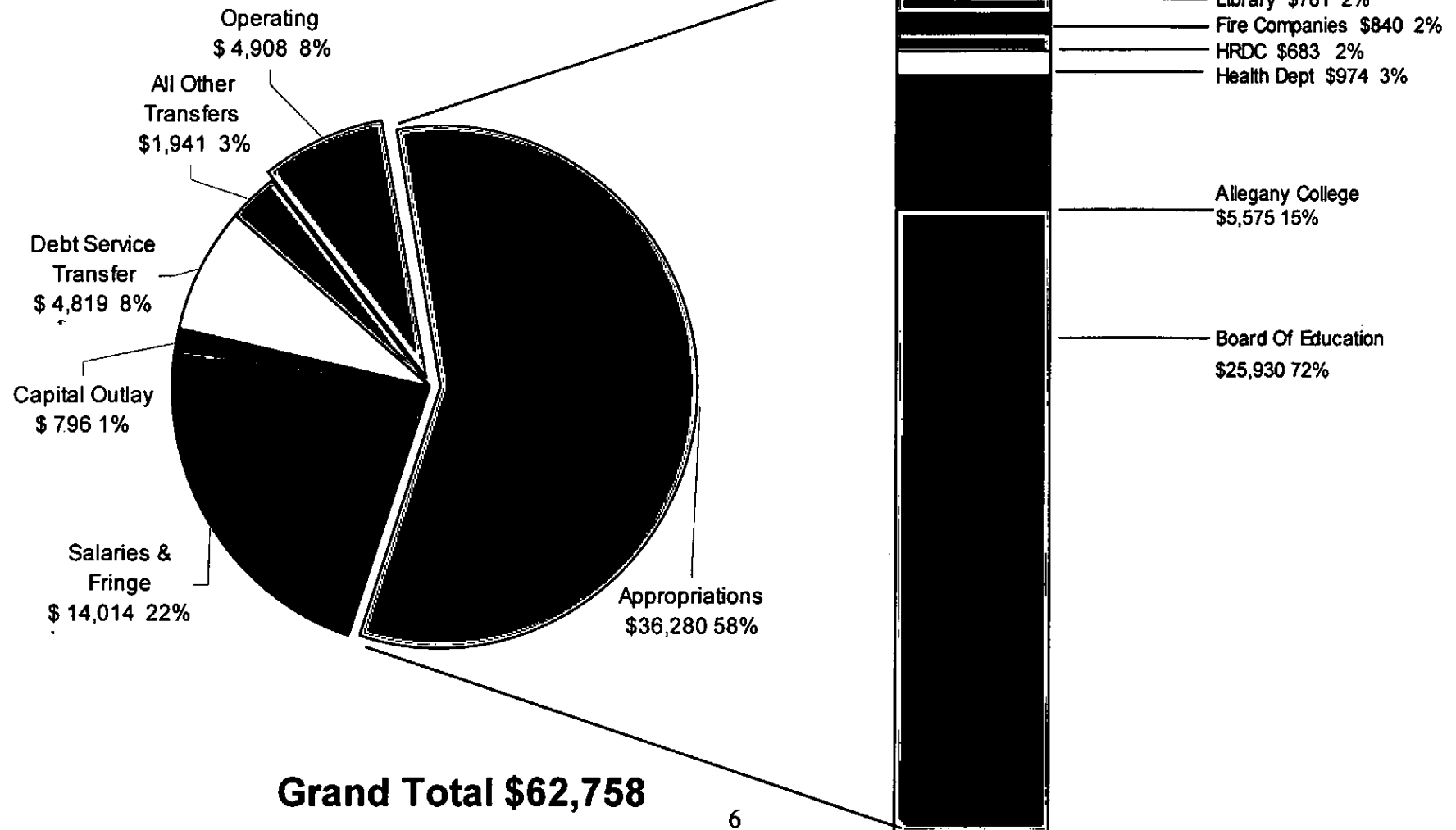
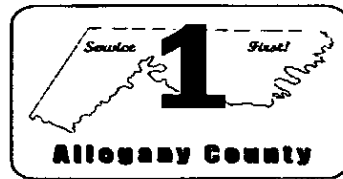
# FY2004 General Fund Budget Expenditure Comparison



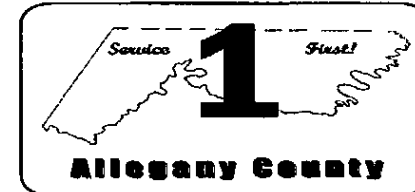
	<u>FY 2003 Original</u>	<u>FY 2004 Adopted</u>	<u>Difference</u>	<u>Percentage Difference</u>
<b>General Government</b>	<b>\$5,698,190</b>	<b>\$5,543,875</b>	<b>-\$154,315</b>	<b>-2.7%</b>
<b>Public Safety</b>	<b>9,571,681</b>	<b>9,664,103</b>	<b>92,422</b>	<b>1.0%</b>
<b>Public Works</b>	<b>2,268,915</b>	<b>2,294,584</b>	<b>25,669</b>	<b>1.1%</b>
<b>Health</b>	<b>1,330,388</b>	<b>1,331,064</b>	<b>676</b>	<b>0.1%</b>
<b>Public Welfare</b>	<b>1,849,143</b>	<b>1,690,231</b>	<b>-158,912</b>	<b>-8.6%</b>
<b>Education</b>	<b>31,032,000</b>	<b>31,539,000</b>	<b>507,000</b>	<b>1.6%</b>
<b>Recreation &amp; Culture</b>	<b>1,483,467</b>	<b>1,540,239</b>	<b>56,772</b>	<b>3.8%</b>
<b>Conservation Of Natural Resources</b>	<b>243,601</b>	<b>245,114</b>	<b>1,513</b>	<b>0.6%</b>
<b>Urban Development &amp; Housing</b>	<b>8,000</b>	<b>103,619</b>	<b>95,619</b>	<b>1195.2%</b>
<b>Economic Development</b>	<b>1,154,960</b>	<b>1,113,531</b>	<b>-41,429</b>	<b>-3.6%</b>
<b>Intergovernmental</b>	<b>28,704</b>	<b>28,704</b>	<b>0</b>	<b>0.0%</b>
<b>Miscellaneous</b>	<b>925,944</b>	<b>903,800</b>	<b>-22,144</b>	<b>-2.4%</b>
<b>Subtotal</b>	<b><u>\$55,594,993</u></b>	<b><u>\$55,997,864</u></b>	<b><u>\$402,871</u></b>	<b><u>0.7%</u></b>
<b><u>Transfers:</u></b>				
<b>Highway Fund</b>	<b>1,454,330</b>	<b>1,619,312</b>	<b>164,982</b>	<b>11.3%</b>
<b>Transit Fund</b>	<b>108,438</b>	<b>93,578</b>	<b>-14,860</b>	<b>-13.7%</b>
<b>Housing Fund</b>	<b>208,958</b>	<b>160,279</b>	<b>-48,679</b>	<b>-23.3%</b>
<b>Revolving Building Fund</b>	<b>16,000</b>	<b>16,000</b>	<b>0</b>	<b>0.0%</b>
<b>Narcotic Task Force</b>	<b>18,508</b>	<b>16,306</b>	<b>-2,202</b>	<b>-11.9%</b>
<b>Marketing Fund</b>	<b>0</b>	<b>36,000</b>	<b>36,000</b>	<b>100.0%</b>
<b>Debt Service Fund</b>	<b><u>4,892,926</u></b>	<b><u>4,818,754</u></b>	<b><u>-74,172</u></b>	<b><u>-1.5%</u></b>
<b>Total Transfers To Other Funds</b>	<b><u>\$6,699,160</u></b>	<b><u>\$6,760,229</u></b>	<b><u>\$61,069</u></b>	<b><u>0.9%</u></b>
<b>Total General Fund Appropriations</b>	<b><u>\$62,294,153</u></b>	<b><u>\$62,758,093</u></b>	<b><u>\$463,940</u></b>	<b><u>0.7%</u></b>

# Allegheny County, Maryland

## Fiscal Year 2004 General Fund Budget In Thousands



**Allegany County**  
**General Fund FY 2004 Budget**  
**Services Funded By Allegany County Government**  
**Not Provided by Municipal Government**



Service	Dollars
Board Of Education	\$25,930,000
Allegany College	5,575,000
Detention Center	5,264,237
Debt Service On Services	3,999,509
Health Department	1,331,064
911	891,495
State's Attorney	785,192
Allegany County Library	781,000
HRDC (Sr Citizen Centers)	683,400
Circuit Court	501,723
Economic Development	447,654
Election Office	382,465
Animal Control	336,910
Visitor's Bureau	241,736
Family Law Master	212,328
Airport	205,000
Solid Waste Recycling	174,652
Housing	160,279
Office Of Project Services	154,041
Soil Conservation	140,909
Alternative Sentencing Program	138,380
Emergency Management	131,420
Circuit Court Master Program	118,438
Agricultural Extension Agent	104,205
Liquor Board	102,431
Transit Operation	93,578
Haz Mat	71,832
Home Detention	72,567
Orphan's Court	39,014
<b>Total 29 Services For 78.2% Of Budget</b>	<b>\$49,070,459</b>
<b>Total General Fund Budget</b>	<b>\$62,758,093</b>

Tax Differential By Municipality	
<u>Municipality:</u>	
Barton	\$2,816
Cumberland	573,757
Frostburg	154,718
Lonaconing	11,411
Luke	36,700
Midland	2,551
Westernport	21,676
<b>Total</b>	<b>\$803,629</b>

**Note: Services About Represent Primary Services And Is Not All-Inclusive**

# How Your Property Taxes Are Calculated



<b>Assessed Property Value</b>	\$100,000
<b>Divided By \$100 Increments</b>	100 a
<b>Multiplied By The Combined Tax Rate</b>	<u>\$1.1320 b</u>
<b>Total Property Taxes Due</b>	\$1,132
<b>Less: 1% Property Tax Discount</b>	<u>(10) c</u>
<b>Total Taxes Paid Less Discount</b>	\$1,122

a For State And County real property tax purposes, real property is valued at market or "full cash value." Effective as of October 2000, real property is assessed at 100% of its cash value. All property is physically inspected once every three years and any increase in full cash value arising from such inspections is phased in over the ensuing three taxable years in equal installments by the Maryland Assessment and Taxation Office.

b Combined tax rate is broken down into \$1.0000 and \$0.1320 respectively for County and State

c Allegany County offers a 1% early payment discount for full year -taxes paid in July or August. No discount is offered by the State on State property taxes.

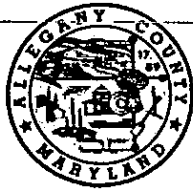
**Note: The Above Example Is For Non-Municipal Properties And Properties In Non-Special Taxing Areas**



## Allegany County Real Property Tax Rates

<u>Municipality</u>	<u>2003 Assessable Base</u>	<u>2004 Assessable Base</u>	<u>2004 Tax Differential</u>	<u>2004 Tax Rate</u>
Barton	\$9,029,107	\$8,957,204	\$0.0279	\$0.9721
Cumberland	619,119,229	644,617,216	\$0.0753 *	\$1.0000
Frostburg	206,700,924	206,101,484	\$0.0688	\$0.9312
Lonaconing	21,261,756	21,287,374	\$0.0465	\$0.9535
Luke	144,357,964	67,160,728	\$0.0502	\$0.9498
Midland	8,063,185	8,467,968	\$0.0279	\$0.9721
Westernport	42,649,150	43,453,665	\$0.0465	\$0.9535
Unincorporated	<u>1,577,915,205</u>	<u>1,574,219,522</u>	\$0.0000	\$1.0000
<b>Total</b>	<b>\$2,629,096,520</b>	<b>\$2,574,265,161</b>		

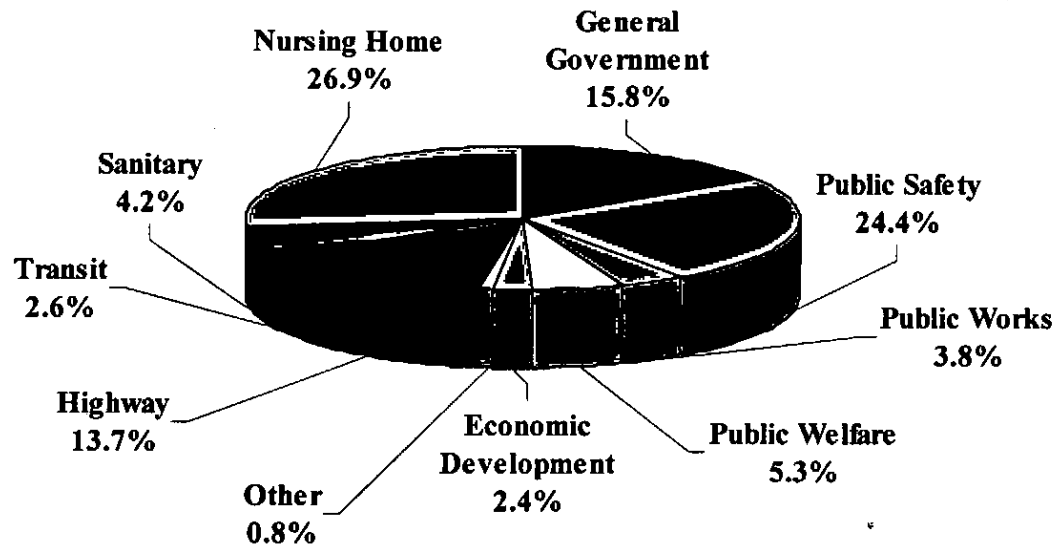
\* City Of Cumberland Receives An Estimated Cash Tax Rebate Of \$426,516  
For Real Property In Lieu Of A Set-Off Tax Differential



# Allegany County Full Time Equivalent Positions

	Fiscal Year 2003	%	Fiscal Year 2004	%	Change
General Government	93.9	16.9%	88.3	15.8%	-5.6
Public Safety	135.3	24.3%	136.2	24.4%	0.9
Public Works	21.6	3.9%	21.4	3.8%	-0.2
Public Welfare	28.2	5.1%	29.5	5.3%	1.3
Economic Development	9.2	1.7%	13.1	2.4%	3.9
Other	3.5	0.6%	4.5	0.8%	1.0
Highway	76.3	13.7%	76.3	13.7%	0.0
Transit	14.5	2.6%	14.5	2.6%	0.0
Sanitary	23.5	4.2%	23.5	4.2%	0.0
Nursing Home	150.0	27.0%	150.0	26.9%	0.0
Grand Total Full Time Equivalents	<u>556.0</u>	<u>100.0%</u>	<u>557.3</u>	<u>100.0%</u>	<u>1.3</u>

## Full Time Equivalent Positions







# Allegany County

## Position Allocation Table - F.Y. 2004

DEPARTMENT	2003 AUTHORIZED POSITIONS	CHANGE IN POSITIONS	TOTAL 2004	DEPARTMENT	2003 AUTHORIZED POSITIONS	CHANGE IN POSITIONS	TOTAL 2004
COUNTY COMMISSIONERS	3.0		3.0	ALTERNATIVE SENTENCING PROGRAM	2.0		2.0
COMMISSIONERS STAFF & OFFICE	2.0		2.0	LIQUOR CONTROL BOARD	4.0		4.0
CIRCUIT COURT MASTERS PROGRAM	2.5		2.5	CRIMINAL JUSTICE TREATMENT PROGRAM	0.5		0.5
CIRCUIT COURT	5.0		5.0	HOME DETENTION GRANT	1.0		1.0
ORPHAN'S COURT	3.0		3.0	EMERGENCY MANAGEMENT DEPARTMENT	1.9		1.9
FAMILY LAW MASTER	2.0		2.0	ANIMAL CONTROL OFFICE	3.0		3.0
STATES ATTORNEY	13.0	(1.0)	12.0	ANIMAL SHELTER	3.0	0.5	3.5
VICTIM WITNESS COORDINATOR	1.0		1.0	911	15.1	2.1	17.2
PETIT JURY	1.0		1.0	HAZARDOUS MATERIAL OPERATIONS	0.2		0.2
DOMESTIC VIOLENCE PROT. GRANT	1.0	(1.0)	0.0	BUILDING CODE INSPECTOR	2.2		2.2
ADMINISTRATOR	2.0		2.0	TRANSPORTATION PLANNING	1.5		1.5
ELECTIONS OFFICE	7.5		7.5	ENGINEERING	14.6	(0.1)	14.5
FINANCE DEPARTMENT	9.3		9.3	SOLID WASTE DISPOSAL	3.5		3.5
TAX & UTILITY COLLECTION	7.5		7.5	SOLID WASTE RECYCLING PROGRAM	2.0	(0.1)	1.9
COUNTY ATTORNEY	3.2		3.2	MAINTENANCE-HEALTH CENTER	1.3		1.3
HUMAN RESOURCES DEPARTMENT	2.1		2.1	HEALTH DEPARTMENT	2.0		2.0
CIVIL SERVICE COMMISSION	2.5	(2.5)	0.0	MEDTRANS	5.9		5.9
EMPLOYEE RECOGNITION	0.5		0.5	ALLTRANS	6.7		6.7
PLANNING	2.4	(1.0)	1.4	ALLEGANY COUNTY FAIR	1.0	0.5	1.5
LAND USE PLANNING	1.0	0.5	1.5	FAIRGROUNDS MAINTENANCE	0.5	0.5	1.0
PERMITS & ENFORCEMENT	4.3		4.3	SOIL CONSERVATION	2.0		2.0
MAINTENANCE-GENERAL	8.7	(0.2)	8.5	OFFICE OF PROJECT SERVICES	2.3 #	(0.3)	2.0
MAINT - PROSPECT SQ. OFFICE BDLG	0.7	0.3	1.0	OFFICE OF COMMUNITY SERVICES	0.0	1.3	1.3
MAINTENANCE-COURTHOUSE	2.7		2.7	DEPT OF ECONOMIC DEVELOPMENT	4.7		4.7
MAINTENANCE - COUNTY COMPLEX	3.3		3.3	VISITORS BUREAU	1.0	3.0	4.0
MAINTENANCE - OTHER BUILDINGS	0.7	(0.7)	0.0	VISITORS BUREAU MARKETING	0.0	1.0	1.0
INFORMATION TECHNOLOGY DIVISION	2.3		2.3	HIGHWAY FUND	76.3		76.3
SHERIFF'S DEPARTMENT	26.0	(3.0)	23.0	ALLEGANY COUNTY TRANSIT FUND	14.5		14.5
FAMILY AGENCY NETWORK	1.0		1.0	OFFICE OF CHILDREN, YOUTH, AND FAMILIES	6.0	1.0	7.0
FIRE & RESCUE ORGANIZATIONS	0.1		0.1	HOUSING AND COMMUNITY DEVELOPMENT	5.3	(1.0)	4.3
DETENTION CENTER	72.0	1.0	73.0	NARCOTICS TASK FORCE	1.0		1.0
MAINTENANCE - DETENTION CENTER	2.0	0.3	2.3	REVOLVING BUILDING FUND	1.2	0.2	1.4
DJJ CRISIS INTERVENTION	0.5		0.5	SANITARY DISTRICTS	23.5		23.5
DJJ JUVENILE SERVICES GRANT	0.5		0.5	NURSING HOME	150.0		150.0

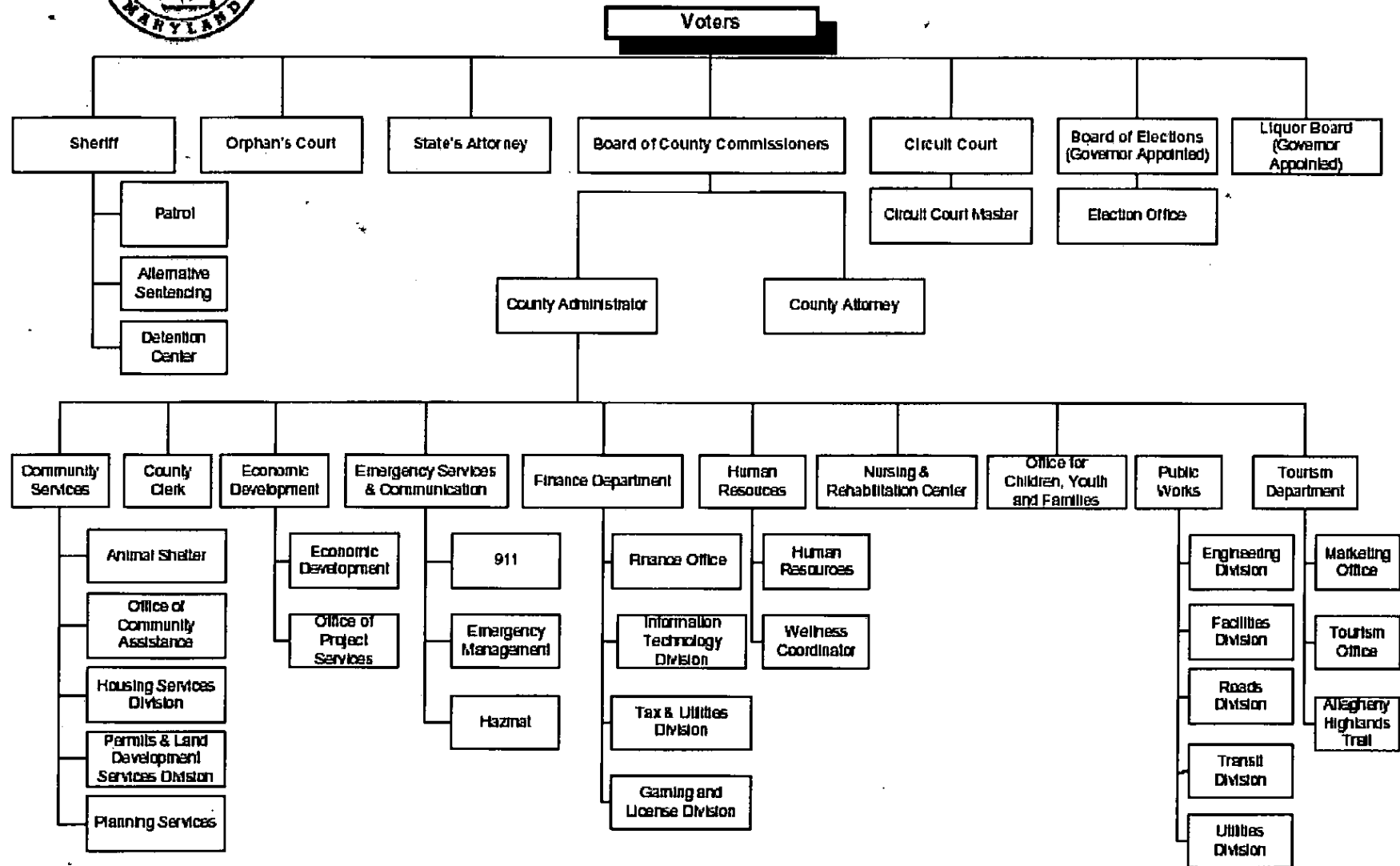
ABOVE TABLE REPRESENTS FULL TIME EQUIVALENCIES (FTE)

TOTAL 556.0 1.3 557.3

NOTE: SHORT TERM INTERNS ARE EXCLUDED FROM FTE COUNT



# Allegany County - Maryland Organizational Chart





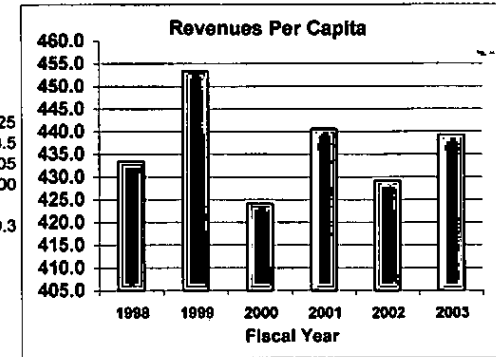
## FY 2004 Budget Indicators

### Revenue Per Capita

	1998	1999	2000	2001	2002	Budgeted 2003
Gross Operating Revenues	50,966,286	53,753,058	54,726,888	58,597,550	58,299,617	61,103,925
Consumer Price Index	163.0	166.6	172.2	177.1	179.9	183.5
Gross Operating Revenues Current Population	31,267,660	32,264,741	31,781,003	33,087,267	32,406,680	33,299,505
	72,130	71,162	74,930	75,100	75,500	75,800
Gross Operating Revenues Per Capita	433.5	453.4	424.1	440.6	429.2	439.3

**Description:**

Examining per capita revenues shows changes in revenues relative to changes in population size and rate of inflation. As population increases, it might be expected that revenues and the need for services would increase proportionately, and therefore that the level of per capita revenues would remain at least constant in real terms. If per capita revenues are decreasing, the government may be unable to maintain existing service levels unless it finds new revenue sources or ways to save money. This reasoning assumes that the cost of services is directly related to population size.

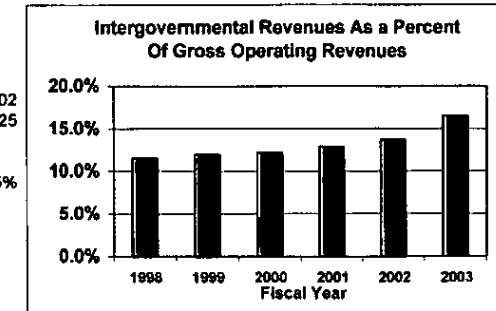


### Intergovernmental Operating Revenues

	1998	1999	2000	2001	2002	Budgeted 2003
Intergovernmental Operating Revenues	5,896,876	6,448,156	6,691,737	7,566,563	8,014,101	10,109,102
Gross Operating Revenues	50,966,286	53,753,058	54,726,888	58,597,550	58,299,617	61,103,925
Intergovernmental Operating Revenues As A Percent Of Gross Operating Revenue	11.6%	12.0%	12.2%	12.9%	13.7%	16.5%

**Description:**

Intergovernmental revenues are revenues received from another governmental entity. Dependence on such revenues can be harmful. If federal or state governments struggle with their own budgetary problems and cut back funding to local governments, then these cutbacks could force the local government to either to reduce the program, eliminate it, or fund it out of the general fund.

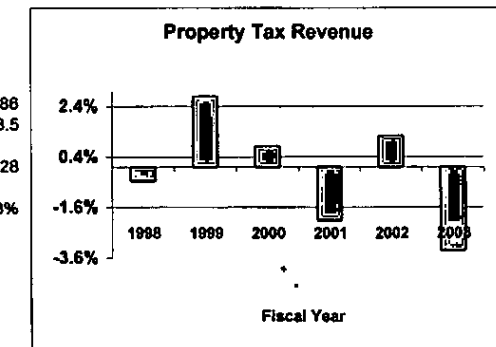


### Property Tax Revenues

	1998	1999	2000	2001	2002	Budgeted 2003
Property Tax Revenues	23,767,146	24,974,964	26,028,928	26,205,688	26,949,364	28,579,186
Consumer Price Index	163.0	166.6	172.2	177.1	179.9	183.5
Property Tax Revenue In Constant Dollars	14,581,071	14,990,975	15,115,521	14,787,113	14,980,191	14,484,728
Growth Rate In Constant Dollars	-0.6%	2.8%	0.8%	-2.1%	1.2%	-3.3%

**Description:**

Property tax revenue should be considered separately from other revenues because it is a primary source revenue source. A decline or diminished growth rate in property taxes may be the result of overall decline in property value, default in property tax payment, inefficient assessment, or change in tax policy.



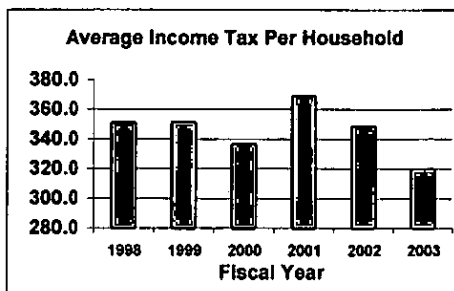


## Income Tax Revenues

	1998	1999	2000	2001	2002	Budgeted 2003
Income Tax Revenues	18,831,635	17,212,342	17,007,620	19,177,773	18,441,780	17,300,000
Consumer Price Index	163	166.6	172.2	177.1	179.9	183.5
Income Tax Revenue In Constant Dollars	10,326,156	10,331,538	9,876,867	10,828,782	10,251,128	9,427,896
Households	29,416	29,385	29,322	29,338	29,394	29,450
Avg. Income Tax Per Household In Constant Dollars	351.0	351.6	336.8	369.1	348.8	320.1

### Description:

Income tax revenues are a major source of revenue to local governments. Income tax collections can rise based upon the rate or the amount of income.

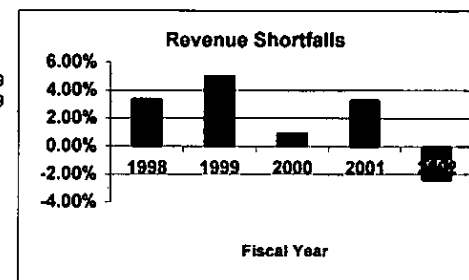


## Revenue Shortfalls

	1998	1999	2000	2001	2002	Budgeted 2003
Actual Gross Operating Revenue	50,966,286	53,712,050	54,726,888	58,597,550	58,299,617	59,217,729
Budgeted Gross Operating Revenue	49,246,138	51,013,766	54,214,327	56,667,689	59,710,108	59,217,729
Revenue Shortfall/Surplus	1,720,148	2,698,284	512,561	1,929,861	-1,410,491	
Revenue Variance As A Percent Of Gross Operating Revenue	3.38%	5.02%	0.94%	3.29%	-2.42%	

### Description:

Measuring revenue estimates and actual revenues during the fiscal year will improve the estimating process. Major discrepancies that continue can indicate a changing economy, inefficient collection procedures, or inaccurate estimating techniques.

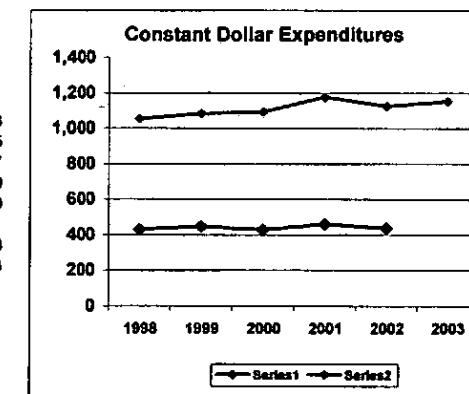


## Expenditures Per Capita

	1998	1999	2000	2001	2002	Budgeted 2003
Net Operating Expenditures & Transfers	50,535,309	53,127,979	55,197,409	61,196,447	59,481,020	62,294,153
Consumer Price Index	163.0	166.6	172.2	177.1	179.9	183.5
Constant Dollar Expenditures	31,003,257	31,889,543	32,054,244	34,554,741	33,063,380	33,948,137
Estimated Population	72,130	71,162	74,930	75,100	75,500	75,800
Estimated Households	29,416	29,385	29,322	29,338	29,394	29,450
Per Capita Expenditures	430	448	428	460	438	448
Per Household Expenditures	1,054	1,085	1,093	1,178	1,125	1,153

### Description:

Changes in per capita expenditures reflect changes in expenditures relative to changes in population. Increasing per capita expenditures can indicate the cost of providing the services is depleting the community's ability to pay especially if spending is increasing faster than residents' collective personal income. However, an increase in per capita may indicate the community is demanding and receiving more services than in the past years.



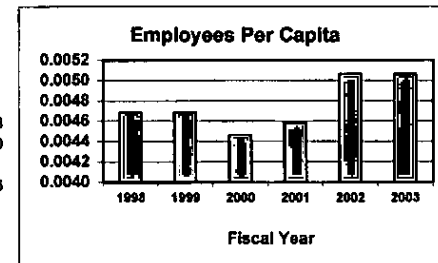


### Employees Per Capita

	1998	1999	2000	2001	2002	Budgeted 2003
Number Of Full Time Employees	338.3	333.8	334.5	344.2	382.5	383.8
Population	72,130	71,162	74,930	75,100	75,500	75,800
Number Of County Employees Per Capita	0.00469	0.00469	0.00446	0.00458	0.00507	0.00506

**Description:**

Personnel costs are a major portion of a local government's operating budget. Increasing per capita may indicate decreasing productivity or increased service level. Full-time employees exclude nursing home and sanitary district employees.

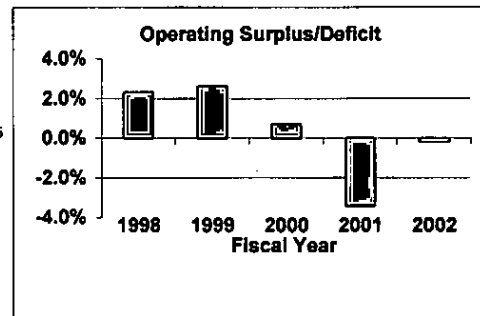


### Operating Surplus/Deficits

	1998	1999	2000	2001	2002	Budgeted 2003
Gross Operating Revenues	50,966,286	53,712,050	54,726,888	58,597,550	58,299,617	61,103,925
General Fund Surplus/Deficit	1,187,921	1,397,178	381,788	-2,009,350	-112,860	
General Fund Operating Deficits/Surplus As A % Of General Fund Revenues	2.3%	2.6%	0.7%	-3.4%	-0.2%	

**Description:**

An operating surplus occurs when revenues exceed expenditures. This may happen due to efficiencies in providing services or a strengthening economy. The surplus will increase the fund balance which can be used for economic downturns or for one time expenditures. Fund balances and surplus will affect the credit rating of a local government. This in turn will impact the cost of future borrowing.

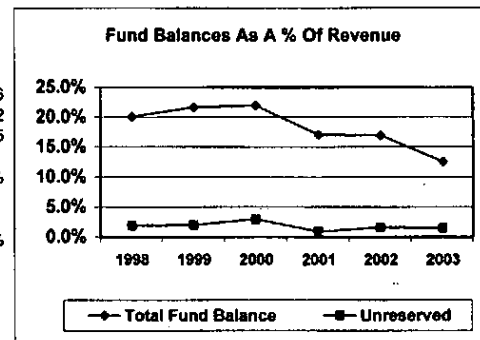


### Fund Balances

	1998	1999	2000	2001	2002	Budgeted 2003
Total Fund Balance	10,241,928	11,639,104	12,020,900	10,011,550	8,898,680	7,686,346
Unreserved Fund Balance	977,698	1,081,547	1,650,272	544,098	927,162	927,162
Gross Operating Revenue	50,966,286	53,712,050	54,726,888	58,597,550	58,299,617	61,103,925
General Fund Balance As A % Revenue	20.1%	21.7%	22.0%	17.1%	17.0%	12.6%
General Fund Unreserved Fund Balance As A Percent Of Revenue	1.9%	2.0%	3.0%	0.9%	1.6%	1.5%

**Description:**

The size of the fund balance indicates a government's ability to withstand a financial emergency. It can also impact the ability to finance long term purchases without borrowing. Some of the fund balance may be reserved for certain purposes and some of it may not be reserved for any purpose.



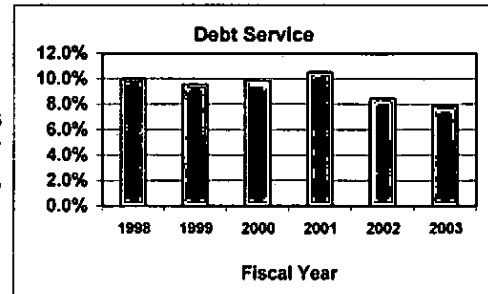


## Debt Service

	1998	1999	2000	2001	2002	Budgeted 2003
Gross Operating Revenues	50,966,288	53,712,050	54,728,888	58,597,550	58,299,617	61,103,925
Debt Service	5,099,630	5,131,805	5,389,352	6,170,405	4,935,780	4,818,754
Debt Service As A % of Revenues	10.0%	9.6%	9.8%	10.5%	8.5%	7.9%

### Description:

Debt service is defined as the amount of principal and interest that a local government must pay each year. Increasing debt service reduces expenditure flexibility by adding to the government's obligations. Debt service can be a major part of a government's fixed costs and its increase may indicate excessive debt and fiscal strain.

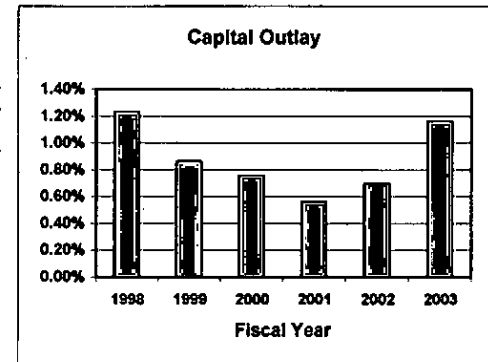


## Capital Outlay

	1998	1999	2000	2001	2002	Budgeted 2003
Total Capital Outlay	624,084	459,504	419,262	344,905	418,365	724,604
Operating Expenditures And Transfers	50,535,319	53,127,872	55,197,409	61,196,447	59,481,020	62,294,153
Capital Outlay As A % Of Expenditures	1.23%	0.86%	0.76%	0.56%	0.70%	1.16%

### Description:

Expenditures for operating equipment such as trucks and equipment drawn from the operating budget are usually referred to as "capital outlay." Capital outlay items normally include equipment that will last longer than one year and that has an initial cost above a significant minimum amount, such as five hundred dollars. Capital outlay does not include capital budget expenditures for construction of infrastructure such as streets, buildings, or bridges. The purpose of capital outlay in the operating budget is to replace worn equipment or to add new equipment. The ratio of capital outlay to net operating expenditures is rough indicator of whether the stock of equipment is being adequately replaced. Over a number of years, the relationship between capital outlay and operating expenditures is likely to remain about the same. If this ratio declines in the short-run (one to three years), it may mean that the local government's needs are temporarily satisfied since most equipment lasts more than one year. A decline persisting over three or more years can indicate that capital outlay needs are being deferred which can result in the use of inefficient or obsolete equipment. The use of capital leasing as a financing method could give the impression that capital expenditures are declining.

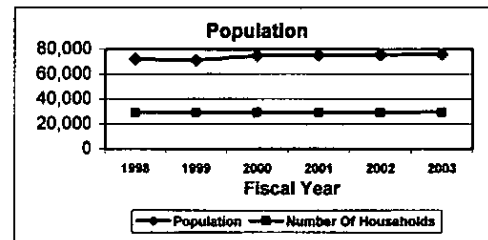


## Population

	1998	1999	2000	2001	2002	Budgeted 2003
Population	72,130	71,162	74,830	75,100	75,500	75,800
Number Of Households	29,416	29,385	29,322	29,338	29,394	29,450

### Description:

Population change can directly effect governmental revenues. A sudden increase in population can create immediate pressures for new capital outlay and higher level of services. A decreasing population will result in fixed costs being paid for by fewer people. A decreasing population may also force the government to offer less services.



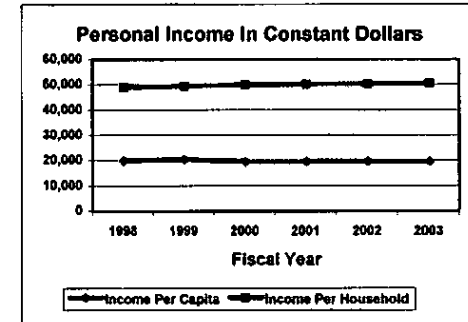


## Personal Income Per Capita/Household

	1998	1999	2000	2001	2002	Budgeted 2003
<b>Personal Income - Constant Dollars</b>	1,437,360,000	1,450,130,000	1,462,900,000	1,471,400,000	1,479,900,000	1,488,400,000
<b>Population</b>	72,130	71,162	74,930	75,100	75,500	75,800
<b>Income Per Capita - Constant Dollars</b>	19,927	20,378	19,524	19,593	19,601	19,636
<b>Households</b>	29,416	29,385	29,322	29,338	29,394	29,450
<b>Income Per Household - Constant Dollars</b>	48,863	49,349	49,891	50,154	50,348	50,541

### Description:

Personal Income Tax Per Capita is one measure of a community's ability to pay taxes. The higher the per capita income, the more property tax, sales tax, income tax, and business tax the community can generate.

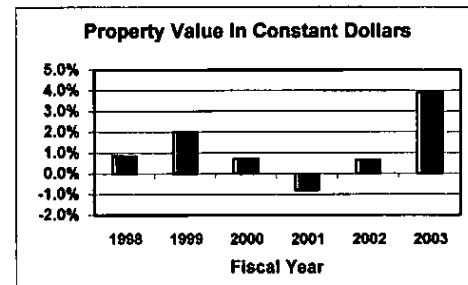


## Property Value

	1998	1999	2000	2001	2002	Budgeted 2003
<b>Market Value Of Real Property</b>	1,830,044,875	1,908,270,840	1,986,596,538	2,027,094,175	2,072,981,398	2,197,108,261
<b>Consumer Price Index</b>	163	166.6	172.2	177.1	179.9	183.5
<b>Property Value - Constant Dollars</b>	11,227,269	11,454,207	11,536,565	11,448,043	11,522,965	11,973,473
<b>% Change In Property Value</b>	0.9%	2.0%	0.7%	-0.8%	0.7%	3.9%

### Description:

Changes in property value are important because most local governments depend on the property value for a substantial portion of their revenues. The effect of declining property value on governmental revenues depends on the government's reliance on property taxes. The extent to which the decline will ripple through the community's economy affecting other revenues such as those from sales tax is more difficult to determine. All of the economic and demographic factors are closely related. A decline in property value will probably not be a cause but a symptom of other underlying problems.





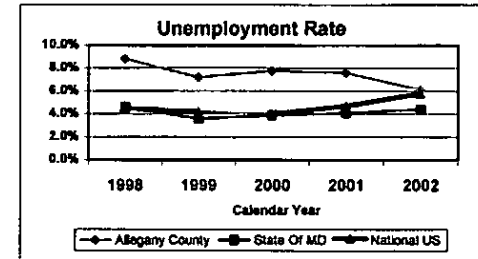


## Unemployment Rate

	1998	1999	2000	2001	2002	Budgeted 2003
Allegany County Employment Rate	8.8%	7.2%	7.8%	7.6%	6.1%	
State Of Maryland Unemployment Rate	4.6%	3.6%	3.9%	4.1%	4.4%	
United States Unemployment Rate	4.5%	4.2%	4.0%	4.7%	5.8%	

### Description:

Changes in the unemployment rate are related to changes in personal income and are thus a measure of the community's ability to support its business sector.

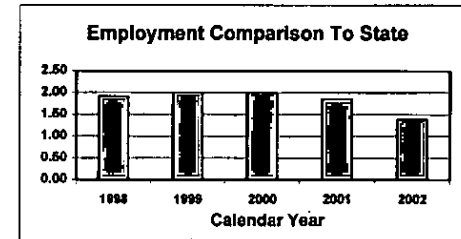


## Unemployment Rate Comparison To State

	1998	1999	2000	2001	2002	Budgeted 2003
Allegany County Employment Rate	8.8%	7.2%	7.8%	7.6%	6.1%	
State Of Maryland Unemployment Rate	4.6%	3.6%	3.9%	4.1%	4.4%	
United States Unemployment Rate	4.5%	4.2%	4.0%	4.7%	5.8%	
Ratio Of County To State Unemployment	1.91	2.00	2.00	1.85	1.39	

### Description:

Changes in the unemployment rate are related to changes in personal income and are thus a measure of the community's ability to support its business sector. These changes can be a result of the national, state, or local economy.

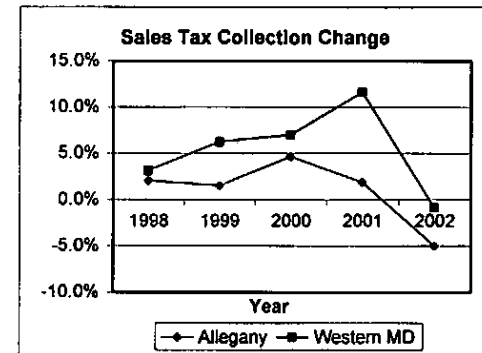


## Sales Tax Collections

	1998	1999	2000	2001	2002	Budgeted 2003
Sales Tax Collected - Allegany County	30,158,627	30,622,517	32,056,859	32,671,553	31,047,912	
Sales Tax Collected - Western Maryland	89,006,156	94,590,225	101,241,021	113,020,923	112,061,831	
Percentage Change - Allegany County	2.1%	1.5%	4.7%	1.9%	-5.0%	
Percentage Change - Western Maryland	3.2%	6.3%	7.0%	11.6%	-0.8%	

### Description:

The level of business activity affects a local government's financial condition in two ways. First it directly affects any revenue yields that are a product of business activity such as those from sale or gross receipt taxes. Second, it has indirect influences. A change in business activity affects demographic and economic areas such as personal income, property value, and the employment base. Changes in business activity also tend to have cumulative effects. A decline in business activity can for example harm a community's employment base, income, and property value which in turn creates further decline in business activity.



## RESOLUTION NO. 03-4

WHEREAS, the Board of County Commissioners must adopt a budget by June 30, 2003 for the Fiscal Year July 1, 2003 - June 30, 2004 budget, and

WHEREAS, the Board, in accordance with state law held a Constant Yield Hearing on April 10, 2003, to take public input on the proposed tax rates and to inform the public that the setting of the levy would be adopted on May 29; and

WHEREAS, the Board held a public preliminary budget hearing on April 24, 2003, at 11:00 a.m. and sought additional public input at their May 1, 8, and 22, 2003 meetings; and

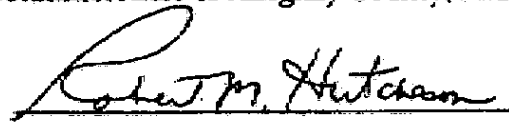
WHEREAS, the Finance Director, at the request of the Board, held budget hearings with all County departments and the Allegany County Commissioners held hearings with agencies to review their requests and develop a balanced FY 2004 budget for the Board's review and approval.

NOW THEREFORE BE IT RESOLVED BY THE COUNTY COMMISSIONERS OF ALLEGANY COUNTY, MARYLAND, THAT:

1. The Commissioners adopt the FY 2004 Operating and Capital Budget, as modified and as summarized in the attached list of funds, in the amount of \$109,366,635.
2. The Commissioners approve the continued use of Appendix A (Allegany County Pay Range) to the Rules and Regulations Governing Employees as adopted May 23, 2002 by Resolution 02-8. Based on economic conditions of the county, state and country and numerous state cuts the FY04 budget allows no increments or cost of living increases (previously announced at March 21 public meeting).
3. The FY 2004 Budget reaffirms the County's Cash Management/Investment Policy as revised May 1996. We remain within the current self-imposed debt affordability standards.
4. The FY 2004 Budget provides an additional \$400,000 for the Board of Education (total of \$25,930,000) and an additional \$100,000 to Allegany College (total of \$5,575,000).
5. The FY 2004 General Fund Budget will increase by less than 1%.

County Commissioners of Allegany County, Maryland

  
James J. Stakem, President

  
Robert M. Hutcherson, Commissioner

  
Barbara B. Roque, Commissioner



# ALLEGANY COUNTY, MARYLAND

ALL FUNDS

June 5, 2003

## OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2004 SUMMARY SCHEDULE OF TOTAL SOURCES AND USES OF FUNDS

### SOURCES OF FUNDS

	Sources Excluding Transfers-In	Transfers-In	Total Sources
	\$	\$	\$
<b>General Fund</b>	62,033,171	724,922	62,758,093
<b>Special Revenue Funds</b>			
Highway	4,272,000	1,619,312	5,891,312
Coal Haul Roads	149,300	0	149,300
Tourism Marketing Fund	170,000	36,000	206,000
Transit	1,579,159	93,578	1,672,737
Office Of Children, Youth, & Families	2,153,235	0	2,153,235
Community Development Block Grant	400,984	0	400,984
CDBG Program Income	55,400	0	55,400
Housing and Community Development	1,228,107	172,779	1,400,886
Narcotics Task Force	59,056	16,306	75,362
Revolving Building	3,147,747	16,000	3,163,747
State Aid for Fire and Rescue	492,222	0	492,222
<b>Debt Service Fund</b>	125,000	5,968,142	6,093,142
<b>Capital Project Funds</b>			
Capital Project	6,198,000	0	6,198,000
PAYGO Capital Reserve	989,000	0	989,000
1998 Public Improvement Bond	0	0	0
2005 Public Improvement Bond	906,100	0	906,100
<b>Enterprise Funds</b>			
Water Districts	1,361,088	0	1,361,088
Sanitary Districts	6,230,699	0	6,230,699
Nursing Home	8,543,286	0	8,543,286
County Loan Fund	626,042	0	626,042
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$ 100,719,596</b>	<b>\$ 8,647,039</b>	<b>\$ 109,366,635</b>



# ALLEGANY COUNTY, MARYLAND

ALL FUNDS

June 5, 2003

## OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2004 SUMMARY SCHEDULE OF TOTAL SOURCES AND USES OF FUNDS (Con't)

### USES OF FUNDS

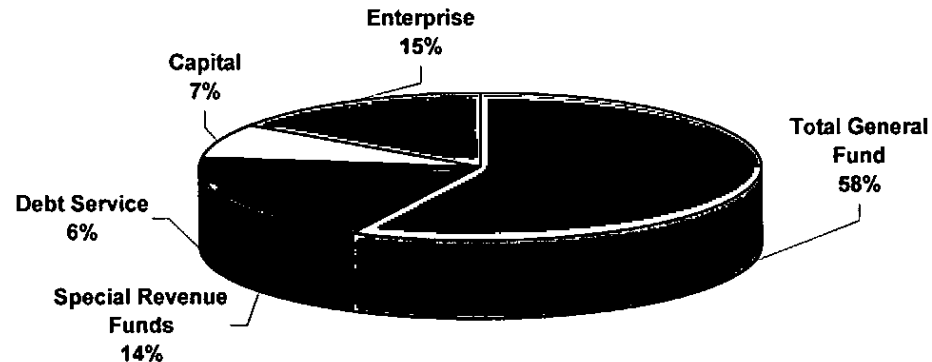
	Uses Excluding Transfers-Out	Transfers-Out	Total Uses
	\$	\$	\$
<b>General Fund</b>	55,997,864	6,760,229	62,758,093
<b>Special Revenue Funds</b>			
Highway	5,891,312	0	5,891,312
Coal Haul Roads	149,300	0	149,300
Tourism Marketing Fund	206,000	0	206,000
Transit	1,672,737	0	1,672,737
Office Of Children, Youth, & Families	2,153,235	0	2,153,235
Community Development Block Grant	386,200	14,784	400,984
CDBG Program Income	55,400	0	55,400
Housing and Community Development	1,400,886	0	1,400,886
Narcotics Task Force	75,362	0	75,362
Revolving Building	1,971,263	1,192,484	3,163,747
State Aid for Fire and Rescue	492,222	0	492,222
<b>Debt Service Fund</b>	6,093,142	0	6,093,142
<b>Capital Project Funds</b>			
Capital Project	6,178,000	20,000	6,198,000
PAYGO Capital Reserve	955,500	33,500	989,000
1998 Public Improvement Bond	0	0	0
2005 Public Improvement Bond	906,100	0	906,100
<b>Enterprise Funds</b>			
Water Districts	1,361,088	0	1,361,088
Sanitary Districts	6,230,699	0	6,230,699
Nursing Home	8,543,286	0	8,543,286
County Loan Fund	0	626,042	626,042
<b>TOTAL USES OF FUNDS</b>	<u>\$ 100,719,596</u>	<u>\$ 8,647,039</u>	<u>\$ 109,366,635</u>

### All Funds Fiscal Year Comparison

	Fiscal Year 2003	Fiscal Year 2004	Change	% Change
General Government	\$5,698,190	\$5,543,875	-\$154,315	-2.7%
Public Safety	9,571,681	9,664,103	92,422	1.0%
Public Works	2,268,915	2,294,584	25,669	1.1%
Public Welfare	1,849,143	1,690,231	-158,912	-8.6%
Health	1,330,388	1,331,064	676	0.1%
Education	31,032,000	31,539,000	507,000	1.6%
Economic Development	1,154,960	1,113,531	-41,429	-3.6%
Recreation, Culture, Miscellaneous, and Other	2,689,716	2,821,476	131,760	4.9%
Transfers	6,699,160	6,760,229	61,069	0.9%
<b>Total General Fund</b>	<b>\$62,294,153</b>	<b>\$62,758,093</b>	<b>\$463,940</b>	<b>0.7%</b>
Special Revenue Funds	15,447,349	15,661,185	213,836	1.4%
Debt Service	6,035,388	6,093,142	57,754	1.0%
Capital	11,833,377	8,093,100	-3,740,277	-31.6%
Enterprise	17,043,732	16,761,115	-282,617	-1.7%
<b>Grand Total</b>	<b>\$112,653,999</b>	<b>\$109,366,635</b>	<b>-\$3,287,364</b>	<b>-2.9%</b>

Note: Debt Service Included In Each Category Area

### Allegany County Summary Of FY 2004 Funds





# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

June 5, 2003

### SUMMARY SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2001	FY 2002	FY 2003	FY 2004
	Actual	Actual	Original	Approved
<b><u>REVENUES</u></b>				
Taxes - Local Property	\$ 26,205,688	\$ 26,949,364	\$ 26,579,186	\$ 26,580,883
Taxes - Local Income	19,177,773	18,441,780	17,300,000	18,150,000
Taxes - Local Other	1,458,068	1,765,592	1,497,000	2,004,750
Licenses and Permits	534,121	558,218	522,300	564,400
Intergovernmental	7,566,563	8,014,101	10,109,102	9,942,305
Service Charges	1,623,690	1,596,298	2,388,975	2,040,582
Fines and Forfeitures	29,382	28,727	25,600	41,600
Miscellaneous:				
Interest	1,046,616	504,137	477,256	300,168
Rents	230,429	176,044	215,610	239,500
Other Miscellaneous	725,220	265,356	102,700	47,550
Unexpended Balance - Prior Year	0	0	1,886,196	2,121,433
	<u>\$ 58,597,550</u>	<u>\$ 58,299,617</u>	<u>\$ 61,103,925</u>	<u>\$ 62,033,171</u>
<b><u>TRANSFERS IN</u></b>				
Special Revenue Fund	\$ 130,636	\$ 130,636	\$ 130,564	\$ 45,380
Enterprise Fund	724,927	902,907	856,265	626,042
Total Transfers From Other Funds	<u>\$ 855,563</u>	<u>\$ 1,068,543</u>	<u>\$ 1,190,228</u>	<u>\$ 724,922</u>
<b>TOTAL GENERAL FUND REVENUES</b>	<u><u>\$ 59,453,113</u></u>	<u><u>\$ 59,368,160</u></u>	<u><u>\$ 62,294,153</u></u>	<u><u>\$ 62,758,093</u></u>



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

June 5, 2003

### SUMMARY SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2001	FY 2002	FY 2003	FY 2004
<u>APPROPRIATIONS</u>	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Approved</u>
General Government	\$ 5,016,910	\$ 5,283,078	\$ 5,698,190	\$ 5,543,875
Public Safety	7,431,263	8,130,179	9,571,681	9,664,103
Public Works	1,935,761	2,012,941	2,268,915	2,294,584
Health	1,168,645	1,215,752	1,330,388	1,331,064
Public Welfare	1,853,842	1,963,329	1,849,143	1,690,231
Education	29,931,156	30,311,872	31,032,000	31,539,000
Recreation and Culture	1,006,247	1,269,568	1,483,467	1,540,239
Conservation of Natural Resources	232,807	212,488	243,601	245,114
Urban Development and Housing	12,000	10,000	8,000	103,619
Economic Development	1,002,748	1,086,027	1,154,960	1,113,531
Intergovernmental	28,704	28,704	28,704	28,704
Miscellaneous	1,100,821	806,907	925,944	903,800
Sub-Total	\$ 50,720,904	\$ 52,330,845	\$ 55,594,993	\$ 55,997,864
<u>TRANSFERS OUT</u>				
Highway Fund	\$ 1,647,981	\$ 1,604,330	\$ 1,454,330	\$ 1,619,312
Tourism Marketing Fund	0	0	0	36,000
Transit Fund	132,548	124,705	108,438	93,578
Housing & Community Development Fund	143,547	177,382	208,958	160,279
Narcotics Task Force Fund	14,952	16,811	18,508	16,306
Revolving Building Fund	26,902	25,465	16,000	16,000
Debt Service Fund	6,170,405	4,935,779	4,892,926	4,818,754
Capital Projects Funds	820,831	110,203	0	0
Sanitary Districts	0	60,428	0	0
Loan Fund	1,457,950	152,000	0	0
Total Transfers to Other Funds	\$ 10,415,116	\$ 7,207,103	\$ 6,699,160	\$ 6,760,229
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>\$ 61,136,020</b>	<b>\$ 59,537,948</b>	<b>\$ 62,294,153</b>	<b>\$ 62,758,093</b>





**ALLEGANY COUNTY, MARYLAND**  
**GENERAL FUND**  
 June 5, 2003  
**DETAIL SCHEDULE OF ESTIMATED REVENUES**

**REAL AND PERSONAL PROPERTY TAXES**

Estimated Assessable Base - State Certified - Pursuant to Title 2-205 of the Tax Property Article of the Annotated Code of Maryland.

**REAL AND PERSONAL PROPERTY**

Rate per \$100:

Barton  
 Cumberland (Net of Rebate)  
 Frostburg  
 Lonaconing  
 Luke  
 Midland  
 Westernport  
 Unincorporated  
 Sub-total

FY 2003 \$0.9838 (Adjusted as needed for Tax Differential by Municipality)

FY 2002 \$0.984 (Adjusted as needed for Tax Differential by Municipality)

FY 2001 \$2.47 (Adjusted as needed for Tax Differential by Municipality)

**Payments in Lieu of Property Taxes:**

Personal Property Taxes - Coal Taxes  
 Real Estate Taxes - Housing Authorities  
 Interest and late payment penalties on property taxes  
 Sub-total

**Deductions:**

Prompt Payment Discounts on Property Taxes  
 Tax Credits for the Elderly  
 Deferred Revenue  
 Manufacturers Tax Exemption  
 Coal Company Personal Property Taxes  
 Enterprise Zone Exemptions  
 BRIP - Brownsfield Credit  
 State Tax Credits  
 Sub-total

**TOTAL NET PROPERTY TAXES**

	<u>FY 2001 Actual Revenues</u>	<u>FY 2002 Actual Revenues</u>	<u>FY 2003 Original</u>	<u>FY 2004 Approved</u>	<u>Percentage Of Total</u>
	\$ 1,541,829,855	\$ 2,576,719,213	\$ 2,651,437,581	\$ 2,574,265,161	
				98,111	
				7,045,340	
				2,094,082	
				233,968	
				694,382	
				88,883	
				444,459	
				19,810,450	
				\$ 30,509,675	
			32,144,186		
		32,124,637			
	35,593,144				
	181,892	169,803	180,000	185,000	
	36,531	32,663	35,000	35,000	
	579,806	631,299	585,000	600,000	
	\$ 36,391,373	\$ 32,958,402	\$ 32,944,186	\$ 31,329,675	
	\$ 340,673	\$ 166,987	\$ 150,000	\$ 111,000	
	224	0	0	0	
	373,991	93,695	100,000	100,000	
	9,278,924	5,319,288	5,850,000	3,950,000	
	89,801	177,875	125,000	125,000	
	82,102	251,193	120,000	160,000	
	19,970	0	20,000	20,000	
	0	0	0	282,792	
	\$ 10,185,685	\$ 6,009,038	\$ 6,365,000	\$ 4,748,792	
	\$ 26,205,688	\$ 26,949,364	\$ 26,579,186	\$ 26,580,883	42.3%



# ALLEGANY COUNTY, MARYLAND

GENERAL FUND

June 5, 2003

## DETAIL SCHEDULE OF PROPERTY TAX ESTIMATE

<u>Taxing Area</u>	<b>Real Estate</b>		<b>Personal Property</b>		<b>Public Utilities</b>		<b>Grand Total</b>	
	<u>Assessment</u>	<u>Real Estate Tax</u>	<u>Assessment</u>	<u>Personal Property Tax</u>	<u>Assessment</u>	<u>Public Utility Tax</u>	<u>Total Assessment</u>	<u>Total Revenues</u>
Barton	\$8,200,204	\$79,714	\$305,000	\$7,412	\$452,000	\$10,985	\$8,957,204	\$98,111
Cumberland	560,642,216	5,179,906	40,250,000	930,459	37,945,000	877,175	638,837,216	6,987,540
Frostburg	193,582,484	1,802,640	5,000,000	116,400	7,519,000	175,042	206,101,484	2,094,082
Lonaconing	19,120,374	182,313	535,000	12,753	1,632,000	38,902	21,287,374	233,968
Luke	63,195,728	600,233	2,720,000	64,586	1,245,000	29,563	67,160,728	694,382
Midland	8,017,668	77,940	52,300	1,271	398,000	9,672	8,467,968	88,883
Westemport	41,347,065	394,244	629,600	15,008	1,477,000	35,207	43,453,665	444,459
Unincorporated	1,303,002,522	13,030,025	198,100,000	4,952,500	73,117,000	1,827,925	1,574,219,522	19,810,450
Subtotal	\$2,197,108,261	\$21,347,015	\$247,591,900	\$6,100,389	\$123,785,000	\$3,004,471	\$2,568,485,161	\$30,451,875
Public Utility	5,780,000	57,800					\$5,780,000	\$57,800
Grand Total	\$2,202,888,261	\$21,404,815	\$247,591,900	\$6,100,389	\$123,785,000	\$3,004,471	\$2,574,265,161	\$30,509,675

	<u>Assessable Base</u>	<u>%</u>	<u>Revenues</u>	<u>%</u>
Real Estate	\$2,202,888,261	85.6%	\$21,404,815	70.2%
Personal Property	\$247,591,900	9.6%	\$6,100,389	20.0%
Public Utility	\$123,785,000	4.8%	\$3,004,471	9.8%
Grand Total	\$2,574,265,161	100.0%	\$30,509,675	100.0%



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

June 5, 2003

### DETAIL SCHEDULE OF ESTIMATED REVENUES

	FY 2001 Actual Revenues	FY 2002 Actual Revenues	FY 2003 Original	FY 2004 Approved	Percentage Of Total
<b>LOCAL INCOME TAX</b>					
Local Income Tax	\$ 19,177,773	\$ 18,441,780	\$ 17,300,000	\$ 18,150,000	28.9%
<b>TOTAL LOCAL INCOME TAX</b>	<u>\$ 19,177,773</u>	<u>\$ 18,441,780</u>	<u>\$ 17,300,000</u>	<u>\$ 18,150,000</u>	
<b>OTHER LOCAL TAXES</b>					
Hotel/Motel Tax	\$ 147,091	\$ 178,712	\$ 180,000	\$ 200,000	
Admissions and Amusement	201,204	203,040	200,000	200,000	
Recordation	626,161	756,632	620,000	960,000	
911 Local Fees	294,455	431,936	310,000	453,750	
Trailer Court Taxes	71,656	71,949	71,000	71,000	
Transfer Tax, Property	117,501	123,323	116,000	120,000	
<b>TOTAL OTHER LOCAL TAXES</b>	<u>\$ 1,458,068</u>	<u>\$ 1,765,592</u>	<u>\$ 1,497,000</u>	<u>\$ 2,004,750</u>	3.2%
<b>LICENSES AND PERMITS</b>					
Alcoholic Beverages License	\$ 85,018	\$ 82,942	\$ 87,000	\$ 96,100	
Amusement	5,950	5,254	10,000	5,500	
Traders	84,636	93,307	86,000	90,000	
Occupational Junkyard Permits	1,100	1,000	1,300	1,300	
Animal License	20,126	18,462	16,000	16,000	
Building Permits	35,878	40,249	31,000	35,000	
Marriage License	5,860	5,420	6,000	5,500	
Franchise TV Cable Systems	281,376	281,767	260,000	290,000	
Sediment Control Fee	14,177	29,817	25,000	25,000	
<b>TOTAL LICENSES AND PERMITS</b>	<u>\$ 534,121</u>	<u>\$ 558,218</u>	<u>\$ 522,300</u>	<u>\$ 564,400</u>	0.9%
<b>INTERGOVERNMENTAL REVENUES</b>					
<b>FROM THE FEDERAL GOVERNMENT</b>					
Domestic Violence	\$ 143,091	\$ 49,416	\$ 0	\$ 0	
Justice Department Grant	0	0	20,000	12,000	
Civil Defense	30,711	38,835	28,000	30,710	
FEMA Grant	11,000	25,546	5,000	5,000	
EMT Grant	7,500	12,394	20,000	20,000	
MTA - P & Z Reimbursement	106,501	49,846	100,402	123,000	
Highway Grant, Planning	63,203	58,339	81,515	81,515	

**ALLEGANY COUNTY, MARYLAND**  
**GENERAL FUND**  
**DETAIL SCHEDULE OF ESTIMATED REVENUES**

	FY 2001 Actual Revenues	FY 2002 Actual Revenues	FY 2003 Original	FY 2004 Approved	Percentage Of Total
<b>INTERGOVERNMENTAL REVENUES (Con't)</b>					
<b><u>FROM THE FEDERAL GOVERNMENT (Con't)</u></b>					
TANF Grant	\$ 215,620	\$ 227,552	\$ 209,000	\$ 24,750	
Medtrans Grant	327,306	416,932	333,727	326,422	
Child Support Enforcement	125,429	128,007	0	0	
Summer Camp Program	2,252	2,440	2,500	2,500	
Food Distribution To Needy	17,460	12,573	11,685	14,000	
Emergency Shelter Grant	39,687	39,572	34,380	25,000	
Miscellaneous Housing Grant	108,753	125,416	0	0	
ARC Grants	20,157	30,000	30,000	45,000	
Circuit Court Masters Program	80,080	88,605	74,510	73,695	
Other Federal Grants	4,791	471	13,000	126,000	
In Lieu of Taxes	2,429	7,091	2,500	2,500	
<b>TOTAL FROM THE FEDERAL GOVERNMENT</b>	<b>\$ 1,305,970</b>	<b>\$ 1,313,035</b>	<b>\$ 966,219</b>	<b>\$ 912,092</b>	<b>1.5%</b>
<b><u>FROM THE STATE GOVERNMENT</u></b>					
Public Health	\$ 22,987	\$ 22,164	\$ 22,000	\$ 22,000	
State Health Grant	12,600	6,187	12,600	12,600	
Police Protection	232,634	217,797	225,000	204,974	
State MTA Operating	45,000	0	50,202	61,500	
State 911 Grant	1,200	0	0	0	
State All Trans	142,415	249,103	146,271	155,916	
Transportation Planning	7,900	7,292	10,190	10,190	
Summer Camp Program	10,631	10,950	11,500	11,500	
Juvenile Services Grant	12,669	11,914	13,718	15,156	
JSA Crisis Intervention	21,110	21,290	22,847	27,563	
Department Of Social Services	86,653	96,116	85,202	61,500	
Department Of Natural Resources	181,733	107,885	150,000	150,000	
Conservation Aide	20,000	20,000	20,000	20,000	
Program Open Space	58,975	226,388	389,795	389,795	
Fire Suppression	1,839	5,914	1,000	1,000	
MD Dept Of Public Safety	3,593	0	0	0	
Disparity Grant	5,099,138	5,264,420	7,590,374	7,505,172	
State Jury Reimbursement	13,760	41,100	50,000	50,000	
Governor's Office Of Crime Control	20,575	55,846	16,623	0	
Department Of Public Safety	0	10,008	0	0	
Work Crew Supervisor	45,659	38,721	40,000	40,000	
Victim/Witness Program	4,833	0	37,400	28,050	
Miscellaneous	194,325	268,177	228,161	216,297	
<b>TOTAL FROM THE STATE GOVERNMENT</b>	<b>\$ 6,240,229</b>	<b>\$ 6,681,272</b>	<b>\$ 9,122,883</b>	<b>\$ 8,983,213</b>	<b>14.3%</b>

# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF ESTIMATED REVENUES

#### INTERGOVERNMENTAL REVENUES (con't)

##### OTHER AGENCIES

Other Agency Revenue

##### TOTAL OTHER AGENCIES

#### TOTAL INTERGOVERNMENTAL REVENUES

#### SERVICE CHARGES

##### GENERAL GOVERNMENT CHARGES

State Civil Process

Child Support Fees

Sheriff Fees

Publication Sales

Plans & Specifications

Regulations & Map Sales

Tax Sale Fees

Election Filing Fees

Security Interest Filing Fee

Liquor License Application Fees

Liquor License Transfer Fees

Semi-Annual Service Charge

Health Ins Administration fees

Collection Fees - Taxes

Liquor License Collection Fees

Hotel/Motel Tax Collection Fee

Partial Payment Fee

Engineering Fees

Service Fees Other

##### TOTAL GENERAL GOVERNMENT CHARGES

##### PUBLIC SAFETY CHARGES

Police Protection - Sheriff

Fingerprinting Fee

Jail Work Release

Boarding State Prisoners

Boarding Federal Prisoners

Community Service Fee

Home Detention Fee

Inmate Medical Copay

Building Inspection Fees

##### TOTAL PUBLIC SAFETY CHARGES

	FY 2001 Actual Revenues	FY 2002 Actual Revenues	FY 2003 Original	FY 2004 Approved	Percentage Of Total
<u>INTERGOVERNMENTAL REVENUES (con't)</u>					
<u>OTHER AGENCIES</u>					
Other Agency Revenue	\$ 20,364	\$ 19,794	\$ 20,000	\$ 47,000	0.1%
<u>TOTAL OTHER AGENCIES</u>	\$ 20,364	\$ 19,794	\$ 20,000	\$ 47,000	
<u>TOTAL INTERGOVERNMENTAL REVENUES</u>	\$ 7,566,563	\$ 8,014,101	\$ 10,109,102	\$ 9,942,305	15.8%
<u>SERVICE CHARGES</u>					
<u>GENERAL GOVERNMENT CHARGES</u>					
State Civil Process	\$ 20,855	\$ 26,170	\$ 25,000	\$ 25,000	
Child Support Fees	2,463	0	0	0	
Sheriff Fees	4,979	8,017	6,000	8,000	
Publication Sales	-153	-4,036	0	0	
Plans & Specifications	9,430	6,050	3,000	4,000	
Regulations & Map Sales	1,438	2,948	3,000	2,000	
Tax Sale Fees	16,215	11,197	15,000	15,000	
Election Filing Fees	0	445	0	600	
Security Interest Filing Fee	0	390	0	0	
Liquor License Application Fees	8,200	8,240	9,000	9,000	
Liquor License Transfer Fees	2,813	2,021	4,000	5,000	
Semi-Annual Service Charge	323	6	0	0	
Health Ins Administration fees	836	1,299	850	850	
Collection Fees - Taxes	34,970	36,094	35,000	37,000	
Liquor License Collection Fees	3,342	3,379	3,500	3,500	
Hotel/Motel Tax Collection Fee	6,615	7,224	10,700	12,000	
Partial Payment Fee	1,134	1,188	1,500	1,500	
Engineering Fees	1,000	28,951	25,000	50,000	
Service Fees Other	393,404	597,135	488,758	464,989	
<u>TOTAL GENERAL GOVERNMENT CHARGES</u>	\$ 507,864	\$ 736,718	\$ 630,308	\$ 638,439	1.0%
<u>PUBLIC SAFETY CHARGES</u>					
Police Protection - Sheriff	\$ 10,075	\$ 17,588	\$ 11,000	\$ 5,000	
Fingerprinting Fee	1,580	1,460	1,500	1,500	
Jail Work Release	37,096	45,147	45,271	65,000	
Boarding State Prisoners	232,059	119,401	225,000	250,000	
Boarding Federal Prisoners	0	0	534,360	125,000	
Community Service Fee	11,225	11,550	11,000	13,000	
Home Detention Fee	30,195	35,200	37,000	30,000	
Inmate Medical Copay	1,052	1,099	1,200	2,500	
Building Inspection Fees	24,711	31,209	45,000	32,000	
<u>TOTAL PUBLIC SAFETY CHARGES</u>	\$ 347,993	\$ 262,654	\$ 911,331	\$ 524,000	0.8%

# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND DETAIL SCHEDULE OF ESTIMATED REVENUES

	FY 2001 Actual Revenues	FY 2002 Actual Revenues	FY 2003 Original	FY 2004 Approved	Percentage Of Total
<b><u>SERVICE CHARGES (Con't)</u></b>					
<b><u>OTHER SERVICE CHARGES</u></b>					
Landfill Fees	\$ 94,121	\$ 100,124	\$ 195,000	\$ 180,000	
Recycling Fees	108,041	104,682	112,500	100,000	
Recycled Material Sales	11,953	13,475	15,000	17,000	
Dog Adoptions	20,924	21,275	18,000	12,800	
Rocky Gap Resort Fees	168,214	158,814	182,000	163,000	
UPRC Reimbursement	349,614	186,356	305,336	392,843	
Alltrans Fares	14,966	11,600	19,000	12,000	
Road Closing Fees	0	600	500	500	
TOTAL OTHER SERVICE CHARGES	\$ 767,833	\$ 596,926	\$ 847,336	\$ 878,143	1.3%
<b>TOTAL SERVICE CHARGES</b>	\$ 1,623,690	\$ 1,596,298	\$ 2,388,975	\$ 2,040,582	3.3%
<b><u>FINES AND FORFEITURES</u></b>					
Circuit Court Fines	\$ 8,237	\$ 8,487	\$ 8,000	\$ 8,000	
Criminal Court Costs	0	0	200	200	
Dog Ordinance Fines	15,110	18,040	12,000	12,000	
Liquor Fines and Fees	2,370	1,575	4,000	1,000	
Permits and Enforcement Fines	600	150	400	400	
Fines and Forfeitures	3,065	475	1,000	20,000	
<b>TOTAL FINES AND FORFEITURES</b>	\$ 29,382	\$ 28,727	\$ 25,600	\$ 41,600	0.1%
<b><u>MISCELLANEOUS REVENUES</u></b>					
<b><u>INTEREST</u></b>					
Interest on Bank Deposits	\$ 915,511	\$ 339,560	\$ 350,000	\$ 200,000	
Interest on Fire Company Loans	0	0	0	1,055	
Interest on Loans to Other Units	101,070	140,147	110,756	85,113	
Interest on Tax Office MMA	27,524	18,559	15,000	12,500	
Penalties	2,511	5,871	1,500	1,500	
TOTAL INTEREST	\$ 1,046,616	\$ 504,137	\$ 477,256	\$ 300,168	0.5%
<b><u>RENTS</u></b>					
Rents - General	\$ 98,463	\$ 4,440	\$ 1,500	\$ 1,500	
Rents - Fairgrounds	131,966	171,604	214,110	238,000	
<b>TOTAL RENTS</b>	\$ 230,429	\$ 176,044	\$ 215,610	\$ 239,500	0.4%

**ALLEGANY COUNTY, MARYLAND**  
**GENERAL FUND**  
**DETAIL SCHEDULE OF ESTIMATED REVENUES**

	FY 2001 Actual Revenues	FY 2002 Actual Revenues	FY 2003 Original	FY 2004 Approved	Percentage Of Total
<b><u>MISCELLANEOUS REVENUES (Con't)</u></b>					
<b><u>OTHER MISCELLANEOUS</u></b>	\$ 0	\$ 12,500	\$ 0	\$ 0	
Contributions	645,817	160,849	10,000	10,000	
Sale of Surplus Property	76,566	87,814	88,700	37,550	
Miscellaneous	2,837	3,709	4,000	0	
Thrasher Museum	0	484	0	0	
Gift Shop Sales	0	0	0	0	
<b>TOTAL OTHER MISCELLANEOUS</b>	<u>\$ 725,220</u>	<u>\$ 265,356</u>	<u>\$ 102,700</u>	<u>\$ 47,550</u>	0.0%
<b>TOTAL MISCELLANEOUS</b>	<u>\$ 2,002,265</u>	<u>\$ 945,537</u>	<u>\$ 795,566</u>	<u>\$ 587,218</u>	0.9%
<b><u>UNEXPENDED BALANCE OF PRIOR YEARS</u></b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,886,196</u>	<u>\$ 2,121,433</u>	3.4%
<b>TOTAL REVENUES AND OTHER SOURCES OF FUNDS BEFORE TRANSFERS IN</b>	<u>\$ 58,597,550</u>	<u>\$ 58,299,617</u>	<u>\$ 61,103,925</u>	<u>\$ 62,033,171</u>	98.8%
<b><u>TRANSFERS IN</u></b>					
From Special Revenue Funds	\$ 130,636	\$ 130,636	\$ 130,564	\$ 45,380	
From Capital Project Funds	0	35,000	203,399	53,500	
From Enterprise Funds	724,927	902,907	856,265	626,042	
<b>TRANSFERS IN</b>	<u>\$ 855,563</u>	<u>\$ 1,068,543</u>	<u>\$ 1,190,228</u>	<u>\$ 724,922</u>	1.2%
<b>TOTAL GENERAL FUND SOURCES</b>	<u>\$ 59,453,113</u>	<u>\$ 59,368,160</u>	<u>\$ 62,294,153</u>	<u>\$ 62,758,093</u>	100.0%



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF ESTIMATED REVENUES

### DETAIL SCHEDULE OF APPROPRIATIONS

### GENERAL GOVERNMENT

	FY 2001 Actual Expenditures	FY 2002 Actual Expenditures	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
<b><u>LEGISLATIVE</u></b>							
<b><u>County Commissioners</u></b>							
Salaries and Fringe Benefits	\$ 88,079	\$ 102,781	\$ 112,798	3.0	\$ 121,043	\$ 119,319	3.0
Operating	12,768	14,419	16,950		17,400	16,950	
Capital Outlay	1,281	0	0		0	0	
Total County Commissioners	\$ 102,128	\$ 117,200	\$ 129,748		\$ 138,443	\$ 136,269	
<b><u>Commissioners Staff &amp; Office</u></b>							
Salaries and Fringe Benefits	\$ 109,054	\$ 116,218	\$ 125,246	2.0	\$ 172,791	\$ 128,918	2.0
Operating	20,847	20,898	27,200		28,230	28,230	
Capital Outlay	301	2,071	0		500	0	
Total Commissioners Staff & Office	\$ 130,202	\$ 139,187	\$ 152,446		\$ 201,521	\$ 157,148	
<b>TOTAL LEGISLATIVE AND EXECUTIVE</b>	<b>\$ 232,330</b>	<b>\$ 256,387</b>	<b>\$ 282,194</b>	<b>5.0</b>	<b>\$ 339,964</b>	<b>\$ 293,417</b>	<b>5.0</b>
<b><u>JUDICIAL</u></b>							
<b><u>Alternative Dispute Resolution</u></b>							
Salaries & Fringes	\$ 2,536	\$ 4,631	\$ 3,892		\$ 5,391	3,883	
Operating	18,710	6,628	16,108		14,609	16,117	
Total Alternative Dispute Resolution	21,246	11,259	20,000		20,000	20,000	
<b><u>Circuit Court Masters Program</u></b>							
Salaries and Fringe Benefits	\$ 121,582	\$ 134,366	\$ 96,666	2.5	\$ 101,552	\$ 98,720	2.5
Operating	13,958	22,362	22,187		16,918	16,918	
Capital Outlay	708	0	895		2,800	2,800	
Total Circuit Court Masters Program	\$ 136,248	\$ 156,728	\$ 119,748		\$ 121,270	\$ 118,438	
<b><u>Circuit Court</u></b>							
Salaries and Fringe Benefits	\$ 223,853	\$ 229,445	\$ 235,053	5.0	\$ 215,653	\$ 209,757	5.0
Operating	29,900	23,311	24,800		26,600	42,781	
Capital Outlay	499	2,510	4,500		3,500	3,500	
Total Circuit Court	\$ 254,252	\$ 255,266	\$ 264,353		\$ 245,753	\$ 256,038	
<b><u>Orphan's Court</u></b>							
Salaries and Fringe Benefits	\$ 20,102	\$ 28,852	\$ 32,744	3.0	\$ 37,588	\$ 36,849	3.0
Operating	1,456	320	2,165		2,165	2,165	
Total Orphan's Court	\$ 21,558	\$ 29,172	\$ 34,909		\$ 39,753	\$ 39,014	





# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF ESTIMATED REVENUES

### DETAIL SCHEDULE OF APPROPRIATIONS

### GENERAL GOVERNMENT (Con't)

#### JUDICIAL (Con't)

##### Family Law Master

Salaries and Fringe Benefits

Operating

Capital Outlay

Total Family Law Master

##### States Attorney

Salaries and Fringe Benefits

Operating

Capital Outlay

Total States Attorney

##### Child Support Division

Salaries and Fringe Benefits

Operating

Capital Outlay

Total Child Support Division

##### Victim/Witness Coordinator

Salaries and Fringe Benefits

Operating

Capital Outlay

Total Victim/Witness Coordinator

##### Domestic Violence

Salaries and Fringe Benefits

Operating

Capital Outlay

Total Domestic Violence

##### Law Library

Operating

Capital Outlay

Total Law Library

	FY 2001 Actual Expenditures	FY 2002 Actual Expenditures	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
Family Law Master	\$ 118,869	\$ 184,359	\$ 93,201	2.0	\$ 99,854	\$ 97,028	2.0
Salaries and Fringe Benefits	44,401	56,273	110,500		110,300	110,300	
Operating	0	875	0		5,000	5,000	
Capital Outlay	\$ 163,270	\$ 241,507	\$ 203,701		\$ 215,154	\$ 212,328	
Total Family Law Master							
States Attorney	\$ 595,336	\$ 589,628	\$ 721,768	13.0	\$ 765,067	\$ 736,332	12.0
Salaries and Fringe Benefits	53,749	42,214	40,260		48,860	48,860	
Operating	2,937	816	0		0	0	
Capital Outlay	\$ 652,022	\$ 632,658	\$ 762,028		\$ 813,927	\$ 785,192	
Total States Attorney							
Child Support Division	\$ 188,360	\$ 191,203	\$ 0	0.0	\$ 0	\$ 0	0.0
Salaries and Fringe Benefits	9,207	20,391	0		0	0	
Operating	5,515	0	0		0	0	
Capital Outlay	\$ 203,082	\$ 211,594	\$ 0		\$ 0	\$ 0	
Total Child Support Division							
Victim/Witness Coordinator	\$ 20,966	\$ 8,302	\$ 36,400	1.0	\$ 32,939	\$ 32,794	1.0
Salaries and Fringe Benefits	1,063	14,243	1,000		1,000	1,000	
Operating	968	3,242	0		0	0	
Capital Outlay	\$ 22,997	\$ 25,787	\$ 37,400		\$ 33,939	\$ 33,794	
Total Victim/Witness Coordinator							
Domestic Violence	\$ 100,293	\$ 82,071	\$ 0	0.0	\$ 0	\$ 0	0.0
Salaries and Fringe Benefits	1,837	705	0		0	0	
Operating	0	0	0		0	0	
Capital Outlay	\$ 102,130	\$ 82,776	\$ 0		\$ 0	\$ 0	
Total Domestic Violence							
Law Library	\$ 35,000	\$ 25,000	\$ 25,000		\$ 25,000	\$ 25,000	
Operating	0	0	0		0	0	
Capital Outlay	\$ 35,000	\$ 25,000	\$ 25,000		\$ 25,000	\$ 25,000	
Total Law Library							



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF ESTIMATED REVENUES

### DETAIL SCHEDULE OF APPROPRIATIONS

#### GENERAL GOVERNMENT (Con't)

	FY 2001	FY 2002	FY 2003		FY 2004	FY 2004	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<b>JUDICIAL (Con't)</b>							
<u>Petit Jury</u>							
Salaries and Fringe Benefits	\$ 7,796	\$ 7,466	\$ 8,105	1.0	\$ 8,087	\$ 6,470	1.0
Operating	65,178	48,638	54,150		56,250	56,250	
Capital Outlay	0	0	0		0	0	
Total Petit Jury	\$ 72,974	\$ 56,104	\$ 62,255		\$ 64,337	\$ 62,720	
<u>Domestic Violence Protective Order Grant</u>							
Salaries and Fringe Benefits	\$ 10,114	\$ 44,397	\$ 16,623	1.0	\$ 0	\$ 0	0.0
Operating	797	3,739	0		0	0	
Capital Outlay	4,302	10,188	0		0	0	
Total Dom. Violence Prot. Order Grant	\$ 15,213	\$ 58,324	\$ 16,623		\$ 0	\$ 0	
<u>Maintenance, Court House</u>							
Salaries and Fringe Benefits	\$ 106,549	\$ 102,494	\$ 112,167	2.7	\$ 110,067	\$ 106,790	2.7
Operating	45,497	35,981	51,975		51,175	51,175	
Capital Outlay	0	3,126	0		12,000	0	
Total Maintenance, Court House	\$ 152,046	\$ 141,601	\$ 164,142		\$ 173,242	\$ 157,965	
<b>TOTAL JUDICIAL</b>	\$ 1,852,038	\$ 1,927,776	\$ 1,710,159	31.2	\$ 1,752,375	\$ 1,710,489	29.2
<b>EXECUTIVE</b>							
<u>Administrator</u>							
Salaries and Fringe Benefits	\$ 169,267	\$ 184,365	\$ 195,267	2.0	\$ 208,548	\$ 203,384	2.0
Operating	13,551	9,489	14,500		11,685	11,685	
Capital Outlay	1,849	0	2,000		1,500	1,500	
Total Administrator	\$ 184,667	\$ 193,854	\$ 211,767		\$ 221,733	\$ 216,569	
<b>ELECTIONS</b>							
<u>Election Office</u>							
Salaries and Fringe Benefits	\$ 178,804	\$ 157,470	\$ 201,852	7.5	\$ 197,126	\$ 187,731	7.5
Operating	13,949	20,486	28,850		32,850	32,850	
Capital Outlay	3,152	1,745	0		4,000	0	
Total Election Office	\$ 195,905	\$ 179,701	\$ 230,702		\$ 233,976	\$ 220,581	
<u>Registration</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	48,992	0	84,750		48,250	47,250	
Capital Outlay	0	0	114,634		114,634	114,634	
Total Registration	\$ 48,992	\$ 0	\$ 199,384		\$ 162,884	\$ 161,884	
<b>TOTAL ELECTIONS</b>	\$ 244,897	\$ 179,701	\$ 430,086	7.5	\$ 396,860	\$ 382,465	7.5



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF ESTIMATED REVENUES

### DETAIL SCHEDULE OF APPROPRIATIONS

### GENERAL GOVERNMENT (Con't)

#### FINANCIAL ADMINISTRATION

##### Finance Department

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total Finance Department

	FY 2001 Actual Expenditures	FY 2002 Actual Expenditures	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
	\$ 472,061	\$ 497,989	\$ 553,691	9.3	\$ 579,421	\$ 562,471	9.3
	27,411	27,994	26,500		26,500	26,500	
	0	224	0		0	0	
	\$ 499,472	\$ 526,207	\$ 580,191		\$ 605,921	\$ 588,971	

##### Tax & Utility Collection

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total Tax Collection

	\$ 289,577	\$ 328,394	\$ 378,163	7.5	\$ 365,082	\$ 354,388	7.5
	32,359	26,647	39,700		39,700	39,700	
	0	752	0		0	0	
	\$ 321,936	\$ 355,793	\$ 417,863		\$ 404,782	\$ 394,088	

##### Professional Services

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total Professional Services

	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
	30,842	22,600	28,000		28,000	28,000	
	0	0	0		0	0	
	\$ 30,842	\$ 22,600	\$ 28,000		\$ 28,000	\$ 28,000	

#### **TOTAL FINANCIAL ADMINISTRATION**

	\$ 852,250	\$ 904,600	\$ 1,026,054	16.8	\$ 1,038,703	\$ 1,011,059	16.8
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#### LEGAL COUNSEL

##### County Attorneys

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total County Attorneys

	\$ 150,902	\$ 158,068	\$ 163,927	3.2	\$ 172,695	\$ 169,624	3.2
	5,197	5,994	7,125		7,300	7,125	
	0	0	0		3,000	2,000	
	\$ 156,099	\$ 164,062	\$ 171,052		\$ 182,995	\$ 178,749	

##### Other Legal/Professional

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total Other Legal/Professional

	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
	36,738	2,985	48,000		48,000	48,000	
	0	0	0		0	0	
	\$ 36,738	\$ 2,985	\$ 48,000		\$ 48,000	\$ 48,000	

#### **TOTAL LEGAL COUNSEL**

	\$ 192,837	\$ 167,047	\$ 219,052	3.2	\$ 230,995	\$ 226,749	3.2
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# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF ESTIMATED REVENUES

### DETAIL SCHEDULE OF APPROPRIATIONS

### GENERAL GOVERNMENT (Con't)

#### PERSONNEL ADMINISTRATION

##### Human Resources Department

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total Human Resources Department

	FY 2001 Actual Expenditures	FY 2002 Actual Expenditures	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
	\$ 113,762	\$ 143,248	\$ 145,617	2.1	\$ 139,445	\$ 136,470	2.1
	14,254	12,150	17,350		15,850	15,850	
	2,515	1,975	0		2,000	0	
	<u>\$ 130,531</u>	<u>\$ 157,373</u>	<u>\$ 162,967</u>		<u>\$ 157,295</u>	<u>\$ 152,320</u>	

##### Civil Service Commission

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total Civil Service Commission

	\$ 11,130	\$ 11,542	\$ 11,355	2.5	\$ 11,330	\$ 5,330	0.0
	0	0	100		50	50	
	0	0	0		0	0	
	<u>\$ 11,130</u>	<u>\$ 11,542</u>	<u>\$ 11,455</u>		<u>\$ 11,380</u>	<u>\$ 5,380</u>	

##### Wellness/Employee Recognition

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total Employee Recognition

	\$ 9,514	\$ 10,499	\$ 11,316	0.5	\$ 12,384	\$ 12,094	0.5
	9,923	8,919	12,250		12,900	11,500	
	0	0	0		0	0	
	<u>\$ 19,437</u>	<u>\$ 19,418</u>	<u>\$ 23,566</u>		<u>\$ 25,284</u>	<u>\$ 23,594</u>	

#### TOTAL PERSONNEL ADMINISTRATION

	<u>\$ 161,098</u>	<u>\$ 188,333</u>	<u>\$ 197,988</u>	5.1	<u>\$ 193,959</u>	<u>\$ 181,294</u>	2.6
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#### PLANNING & ZONING

##### Planning

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total Planning

	\$ 158,998	\$ 148,932	\$ 159,671	2.4	\$ 180,693	\$ 76,736	1.4
	12,561	14,413	17,800		14,000	14,000	
	0	0	0		0	0	
	<u>\$ 171,559</u>	<u>\$ 163,345</u>	<u>\$ 177,471</u>		<u>\$ 194,693</u>	<u>\$ 90,736</u>	

##### Land Use Planning

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total Land Use Planning

	\$ 26,439	\$ 15,919	\$ 16,598	1.0	\$ 45,427	\$ 36,570	1.5
	12,272	58,178	50,000		71,171	50,000	
	0	40,109	0		0	0	
	<u>\$ 38,711</u>	<u>\$ 114,206</u>	<u>\$ 66,598</u>		<u>\$ 116,598</u>	<u>\$ 86,570</u>	

#### TOTAL PLANNING & ZONING

	<u>\$ 210,270</u>	<u>\$ 277,551</u>	<u>\$ 244,069</u>	3.4	<u>\$ 311,291</u>	<u>\$ 177,306</u>	2.9
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# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF ESTIMATED REVENUES

### DETAIL SCHEDULE OF APPROPRIATIONS

### GENERAL GOVERNMENT (Con't)

	FY 2001 Actual Expenditures	FY 2002 Actual Expenditures	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
<b><u>GENERAL SERVICES</u></b>							
<b><u>Maintenance - General</u></b>							
Salaries and Fringe Benefits	\$ 379,413	\$ 419,567	\$ 460,984	8.7	\$ 476,053	\$ 461,882	8.5
Operating	6,131	7,401	8,325		8,250	8,250	
Capital Outlay	25,000	0	0		1,500	0	
Total Maintenance - General	\$ 410,544	\$ 426,968	\$ 469,309		\$ 485,803	\$ 470,132	
<b><u>Maintenance - Pershing St Bldg.</u></b>							
Salaries and Fringe Benefits	\$ 37,148	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	23,096	0	0		0	0	
Capital Outlay	2,874	0	0		0	0	
Total Maintenance-Pershing	\$ 63,118	\$ 0	\$ 0		\$ 0	\$ 0	
<b><u>Maintenance - County Office Complex</u></b>							
Salaries and Fringe Benefits	\$ 77,344	\$ 146,109	\$ 137,861	3.3	\$ 132,784	\$ 113,241	3.3
Operating	73,015	77,711	82,950		84,750	84,750	
Capital Outlay	0	0	41,000		77,750	77,000	
Total Maintenance-Complex	\$ 150,359	\$ 223,820	\$ 261,811		\$ 295,284	\$ 274,991	
<b><u>Maintenance - County Buildings</u></b>							
Salaries and Fringe Benefits	\$ 0	\$ 20,521	\$ 22,171	0.7	\$ 0	\$ 0	0.0
Operating	39,735	44,208	76,643		28,000	28,000	
Capital Outlay	2,640	17,161	0		0	0	
Total Maintenance - County Buildings	\$ 42,375	\$ 81,890	\$ 98,814		\$ 28,000	\$ 28,000	



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF ESTIMATED REVENUES

### DETAIL SCHEDULE OF APPROPRIATIONS

#### GENERAL GOVERNMENT (Con't)

	FY 2001 Actual	FY 2002 Actual	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
<b><u>GENERAL SERVICES (Con't)</u></b>	<b><u>Expenditures</u></b>	<b><u>Expenditures</u></b>					
<b><u>Maintenance - Prospect Sq. Office Bldg</u></b>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 27,942	0.7	\$ 38,639	\$ 37,476	1.0
Operating	0	0	28,400		35,300	35,300	
Capital Outlay	0	0	0		0	0	
Total Information Technology Division	\$ 0	\$ 0	\$ 56,342		\$ 73,939	\$ 72,776	
<b><u>Information Technology Division</u></b>							
Salaries and Fringe Benefits	\$ 79,809	\$ 106,013	\$ 108,110	2.3	\$ 111,258	\$ 108,380	2.3
Operating	19,320	16,003	23,100		23,050	23,050	
Capital Outlay	359	0	0		17,340	0	
Total Information Technology Division	\$ 99,488	\$ 122,016	\$ 131,210		\$ 151,648	\$ 131,430	
<b><u>Information Technology</u></b>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	226,905	241,024	255,757		281,382	264,767	
Capital Outlay	0	0	0		0	0	
Total Information Technology	\$ 226,905	\$ 241,024	\$ 255,757		\$ 281,382	\$ 264,767	
<b>TOTAL GENERAL SERVICES</b>	<b>\$ 992,789</b>	<b>\$ 1,095,718</b>	<b>\$ 1,273,243</b>	<b>15.7</b>	<b>\$ 1,316,056</b>	<b>\$ 1,242,096</b>	<b>15.1</b>
<b><u>OTHER GENERAL GOVERNMENT</u></b>							
<b><u>Liquor Control Board</u></b>							
Salaries and Fringe Benefits	\$ 77,958	\$ 79,145	\$ 87,798	4.0	\$ 87,154	\$ 84,981	4.0
Operating	15,776	12,966	15,780		18,450	17,450	
Capital Outlay	0	0	0		0	0	
Total Liquor Control Board	\$ 93,734	\$ 92,111	\$ 103,578		\$ 105,604	\$ 102,431	
<b>TOTAL OTHER GENERAL GOVERNMENT</b>	<b>\$ 93,734</b>	<b>\$ 92,111</b>	<b>\$ 103,578</b>	<b>4.0</b>	<b>\$ 105,604</b>	<b>\$ 102,431</b>	<b>4.0</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 5,016,910</b>	<b>\$ 5,283,078</b>	<b>\$ 5,698,190</b>	<b>93.9</b>	<b>\$ 5,907,540</b>	<b>\$ 5,543,875</b>	<b>88.3</b>



**ALLEGANY COUNTY, MARYLAND**  
**GENERAL FUND**  
**DETAIL SCHEDULE OF ESTIMATED REVENUES**  
**DETAIL SCHEDULE OF APPROPRIATIONS**  
**PUBLIC SAFETY**

**POLICE**

**Sheriffs Department**

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total Sheriffs Department

	FY 2001 Actual Expenditures	FY 2002 Actual Expenditures	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
\$	1,265,685	\$ 1,323,554	\$ 1,329,669	26.0	\$ 1,701,361	\$ 1,194,038	23.0
	186,738	176,484	192,300		309,300	187,671	
	21,188	1,890	23,780		47,930	4,350	
\$	1,473,611	\$ 1,501,928	\$ 1,545,749		\$ 2,058,591	\$ 1,386,059	

**Hot Spot Grant**

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total Hot Spot Grant

\$	7,753	\$ 6,413	\$ 8,000		\$ 8,000	\$ 8,000	
	583	40	4,000		4,000	4,000	
	1,117	457	0		0	0	
\$	9,453	\$ 6,910	\$ 12,000		\$ 12,000	\$ 12,000	

**Foreign Vehicle Registration**

Salaries and Fringe Benefits  
Total Foreign Vehicle Registration

\$	3,056	\$ 9,565	\$ 0		\$ 0	\$ 0	
\$	3,056	\$ 9,565	\$ 0		\$ 0	\$ 0	

**C3I Unit**

Operating  
Total C3I Unit

\$	10,891	\$ 9,868	\$ 10,000		\$ 10,000	\$ 10,000	
\$	10,891	\$ 9,868	\$ 10,000		\$ 10,000	\$ 10,000	

**Family Agency Network**

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total Family Agency Network

\$	43,359	\$ 46,228	\$ 49,639	1.0	\$ 45,610	\$ 42,000	1.0
	0	0	0		0	0	
	0	0	0		0	0	
\$	43,359	\$ 46,228	\$ 49,639		\$ 45,610	\$ 42,000	

**Highway Safety Grant**

Salaries and Fringe Benefits  
Total Highway Safety Grant

\$	3,659	\$ 4,526	\$ 0		\$ 7,000	\$ 7,000	
\$	3,659	\$ 4,526	\$ 0		\$ 7,000	\$ 7,000	

**Local Law Enforcement Grant**

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total Local Law Enforcement Grant

\$	0	\$ 0	\$ 0		\$ 0	\$ 0	
	0	535	0		0	0	
	0	15,415	0		0	0	
\$	0	\$ 15,950	\$ 0		\$ 0	\$ 0	



**ALLEGANY COUNTY, MARYLAND**  
**GENERAL FUND**  
**DETAIL SCHEDULE OF APPROPRIATIONS**  
**PUBLIC SAFETY (Con't)**

**POLICE (Con't)**

	FY 2001 Actual Expenditures	FY 2002 Actual Expenditures	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
<b><u>Police Grant Health Department</u></b>							
Salaries and Fringe Benefits	\$ 1,699	\$ 1,109	\$ 0		\$ 0	\$ 0	
Operating	0	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Total Police Grant Health Department	\$ 1,699	\$ 1,109	\$ 0		\$ 0	\$ 0	
<b><u>Aggressive Drivers Grant</u></b>							
Salaries and Fringe Benefits	\$ 0	\$ 2,509	\$ 0		\$ 0	\$ 0	
Total Cops More Grant	\$ 0	\$ 2,509	\$ 0		\$ 0	\$ 0	
<b><u>Marijuana Eradication</u></b>							
Salaries and Fringe Benefits	\$ 1,360	\$ 295	\$ 2,000		\$ 2,000	\$ 2,000	
Total Marijuana Eradication	\$ 1,360	\$ 295	\$ 2,000		\$ 2,000	\$ 2,000	
<b>TOTAL POLICE</b>	<b>\$ 1,547,088</b>	<b>\$ 1,598,888</b>	<b>\$ 1,619,388</b>	<b>27.0</b>	<b>\$ 2,135,201</b>	<b>\$ 1,459,059</b>	<b>24.0</b>

**FIRE**

<b><u>Fire Suppression</u></b>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	0	11,849	7,500		6,500	6,500	
Capital Outlay	0	0	0		0	0	
Total Fire Suppression	\$ 0	\$ 11,849	\$ 7,500		\$ 6,500	\$ 6,500	
<b><u>Fire &amp; Rescue Organizations</u></b>							
Salaries and Fringe Benefits	\$ 2,034	\$ 2,202	\$ 2,403	0.1	\$ 2,130	\$ 2,064	0.1
Operating	781,841	821,097	848,530		864,473	864,473	
Capital Outlay	0	0	0		1,000,000	0	
Total Fire & Rescue Organizations	\$ 783,875	\$ 823,299	\$ 850,933		\$ 1,866,603	\$ 866,537	
<b>TOTAL FIRE</b>	<b>\$ 783,875</b>	<b>\$ 835,148</b>	<b>\$ 858,433</b>	<b>0.1</b>	<b>\$ 1,873,103</b>	<b>\$ 873,037</b>	<b>0.1</b>





**ALLEGANY COUNTY, MARYLAND**  
**GENERAL FUND**  
**DETAIL SCHEDULE OF APPROPRIATIONS**  
**PUBLIC SAFETY (Con't)**

	FY 2001 Actual Expenditures	FY 2002 Actual Expenditures	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
<b><u>CORRECTION</u></b>							
<b><u>Detention Center</u></b>							
Salaries and Fringe Benefits	\$ 2,443,022	\$ 2,849,795	\$ 3,478,510	72.0	\$ 4,017,342	\$ 3,564,676	73.0
Operating	821,866	987,192	1,563,136		1,515,446	1,490,446	
Capital Outlay	120,615	23,082	0		37,641	26,036	
Total Detention Center	\$ 3,385,503	\$ 3,860,069	\$ 5,041,646		\$ 5,570,429	\$ 5,081,158	
<b><u>Maintenance, Jail Building</u></b>							
Salaries and Fringe Benefits	\$ 35,869	\$ 26,800	\$ 0		\$ 0	\$ 0	
Operating	40,821	35,544	0		0	0	
Capital Outlay	0	0	0		0	0	
Total Maintenance Jail Building	\$ 76,690	\$ 62,344	\$ 0		\$ 0	\$ 0	
<b><u>Detention Center Maintenance</u></b>							
Salaries and Fringe Benefits	\$ 0	\$ 51,603	\$ 91,510	2.0	\$ 112,072	\$ 108,522	2.3
Operating	0	0	1,781		1,781	1,781	
Capital Outlay	0	0	0		0	0	
Total Detention Center Maintenance	\$ 0	\$ 51,603	\$ 93,291		\$ 113,853	\$ 110,303	
<b><u>DJJ Crisis Intervention</u></b>							
Salaries and Fringe Benefits	\$ 20,810	\$ 20,922	\$ 20,902	0.5	\$ 26,563	\$ 26,563	0.5
Operating	299	368	1,945		1,000	1,000	
Capital Outlay	0	0	0		0	0	
Total DJJ Crisis Intervention	\$ 21,109	\$ 21,290	\$ 22,847		\$ 27,563	\$ 27,563	
<b><u>DJJ Juvenile Services Grant</u></b>							
Salaries and Fringe Benefits	\$ 11,916	\$ 10,817	\$ 12,821	0.5	\$ 14,231	\$ 14,231	0.5
Operating	754	1,098	897		925	925	
Capital Outlay	0	0	0		0	0	
Total DJJ Juvenile Services Grant	\$ 12,670	\$ 11,915	\$ 13,718		\$ 15,156	\$ 15,156	



**ALLEGANY COUNTY, MARYLAND**  
**GENERAL FUND**  
**DETAIL SCHEDULE OF APPROPRIATIONS**  
**PUBLIC SAFETY (Con't)**

**CORRECTION (Con't)**

	FY 2001 Actual <u>Expenditures</u>	FY 2002 Actual <u>Expenditures</u>	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
<b><u>Detention Center Mental Health</u></b>							
Salaries and Fringe Benefits	\$ 9,255	\$ 4,618	\$ 12,600	0.5	\$ 12,600	\$ 12,600	0.5
Operating	3,104	1,808	0		0	0	
Capital Outlay	0	0	0		0	0	
Total Detention Center Mental Health	\$ 12,359	\$ 6,426	\$ 12,600		\$ 12,600	\$ 12,600	
<b><u>Home Detention Grant</u></b>							
Salaries and Fringe Benefits	\$ 33,225	\$ 40,684	\$ 43,448	1.0	\$ 45,872	\$ 44,467	1.0
Operating	11,443	12,548	25,700		27,700	25,700	
Capital Outlay	6,600	4,766	0		4,400	2,400	
Total Home Detention Grant	\$ 51,268	\$ 57,998	\$ 69,148		\$ 77,972	\$ 72,567	
<b><u>Community Service Program</u></b>							
Salaries and Fringe Benefits	\$ 81,657	\$ 77,785	\$ 92,156	2.0	\$ 98,958	\$ 95,930	2.0
Operating	22,122	19,219	23,450		25,650	23,450	
Capital Outlay	26,383	5,320	4,000		20,500	19,000	
Total Community Service Program	\$ 130,162	\$ 102,324	\$ 119,606		\$ 145,108	\$ 138,380	
<b>TOTAL CORRECTION</b>	<b>\$ 3,689,761</b>	<b>\$ 4,173,969</b>	<b>\$ 5,372,856</b>	<b>78.5</b>	<b>\$ 5,962,681</b>	<b>\$ 5,457,727</b>	<b>79.8</b>

**OTHER PROTECTION**

**Building Codes**

Salaries and Fringe Benefits	\$ 94,948	\$ 62,749	\$ 77,029	2.2	\$ 79,296	\$ 77,593	2.2
Operating	7,480	8,747	24,075		24,075	16,075	
Capital Outlay	2,423	0	0		0	0	
Total Building Codes	\$ 104,851	\$ 71,496	\$ 101,104		\$ 103,371	\$ 93,668	

**Permits and Enforcement**

Salaries and Fringe Benefits	\$ 211,764	\$ 212,588	\$ 230,268	4.3	\$ 277,055	\$ 240,245	4.3
Operating	11,437	14,155	18,210		19,710	18,710	
Capital Outlay	112	3,334	6,000		2,800	0	
Total Permits and Enforcement	\$ 223,313	\$ 230,077	\$ 254,478		\$ 299,565	\$ 258,955	

**Emergency Management Department**

Salaries and Fringe Benefits	\$ 60,341	\$ 60,751	\$ 92,074	1.9	\$ 98,204	\$ 95,211	1.9
Operating	23,725	27,730	36,209		36,959	36,209	
Capital Outlay	760	1,525	0		8,750	0	
Total Emergency Management	\$ 84,826	\$ 90,006	\$ 128,283		\$ 143,913	\$ 131,420	



**ALLEGANY COUNTY, MARYLAND**  
**GENERAL FUND**  
**DETAIL SCHEDULE OF APPROPRIATIONS**  
**PUBLIC SAFETY (Con't)**

	FY 2001 Actual Expenditures	FY 2002 Actual Expenditures	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
<b><u>OTHER PROTECTION (Con't)</u></b>							
<b><u>Animal Control Office</u></b>							
Salaries and Fringe Benefits	\$ 212,210	\$ 230,396	\$ 140,916	3.0	\$ 149,404	\$ 145,121	3.0
Operating	40,190	38,242	13,995		16,654	16,654	
Capital Outlay	267	0	0		21,000	21,000	
Total Animal Control Office	\$ 252,667	\$ 268,638	\$ 154,911		\$ 187,058	\$ 182,775	
<b><u>Animal Shelter</u></b>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 109,693	3.0	\$ 124,385	\$ 120,696	3.5
Operating	0	0	36,382		33,439	33,439	
Capital Outlay	0	0	0		0	0	
Total Animal Shelter	\$ 0	\$ 0	\$ 146,075		\$ 157,824	\$ 154,135	
<b><u>911</u></b>							
Salaries and Fringe Benefits	\$ 486,341	\$ 544,776	\$ 624,221	15.1	\$ 605,759	\$ 717,561	17.2
Operating	127,304	127,519	148,669		179,584	173,934	
Capital Outlay	6,712	39,949	0		8,750	0	
Total 911	\$ 620,357	\$ 712,244	\$ 772,890		\$ 794,093	\$ 891,495	
<b><u>Hazardous Materials Operations</u></b>							
Salaries and Fringe Benefits	\$ 6,442	\$ 6,775	\$ 7,613	0.2	\$ 6,382	\$ 6,182	0.2
Operating	50,996	56,698	65,650		65,750	65,650	
Capital Outlay	22,764	0	0		50,000	0	
Total Hazardous Materials Operations	\$ 80,202	\$ 63,473	\$ 73,263		\$ 122,132	\$ 71,832	
<b><u>Emergency Medical Assistance</u></b>							
Capital Outlay	\$ 23,864	\$ 24,799	\$ 40,000		\$ 40,000	\$ 40,000	
Total Emergency Medical Assistance	\$ 23,864	\$ 24,799	\$ 40,000		\$ 40,000	\$ 40,000	



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF APPROPRIATIONS

#### PUBLIC SAFETY (Con't)

#### OTHER PROTECTION (Con't)

##### Flood Control

Salaries and Fringe Benefits  
Operating  
Construction  
Total Flood Control

	FY 2001 Actual Expenditures	FY 2002 Actual Expenditures	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
	1,754	26,579	0		4,000	4,000	
	5,956	15,649	45,000		45,000	41,000	
	<u>\$ 7,710</u>	<u>\$ 42,228</u>	<u>\$ 45,000</u>		<u>\$ 49,000</u>	<u>\$ 45,000</u>	

##### Project Impact Grant

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total Project Impact Grant

	\$ 5,622	\$ 0	\$ 0		\$ 0	\$ 0	
	5,382	19,213	5,000		5,000	5,000	
	1,745	0	0		0	0	
	<u>\$ 12,749</u>	<u>\$ 19,213</u>	<u>\$ 5,000</u>		<u>\$ 5,000</u>	<u>\$ 5,000</u>	

#### TOTAL OTHER PROTECTION

	\$ 1,410,539	\$ 1,522,174	\$ 1,721,004	29.7	\$ 1,901,956	\$ 1,874,280	32.3
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#### TOTAL PUBLIC SAFETY

	\$ 7,431,263	\$ 8,130,179	\$ 9,571,681	135.3	\$ 11,872,941	\$ 9,664,103	136.2
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#### PUBLIC WORKS

#### PUBLIC SERVICE

##### Airport

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total Airport

	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
	205,000	250,000	250,000		266,000	205,000	
	0	0	0		0	0	
	<u>\$ 205,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>		<u>\$ 266,000</u>	<u>\$ 205,000</u>	



**ALLEGANY COUNTY, MARYLAND**  
**GENERAL FUND**  
**DETAIL SCHEDULE OF APPROPRIATIONS**  
**PUBLIC WORKS**

	FY 2001 Actual Expenditures	FY 2002 Actual Expenditures	FY 2003 Approved	FTE	FY 2004 Request	FY 2004 Approved	FTE
<b><u>Transportation Planning</u></b>							
Salaries and Fringe Benefits	\$ 75,834	\$ 79,067	\$ 86,857	1.5	\$ 90,941	\$ 91,644	1.5
Operating	2,450	1,940	21,760		17,676	17,676	
Capital Outlay	720	0	0		0	0	
Total Transportation Planning	<u>\$ 79,004</u>	<u>\$ 81,007</u>	<u>\$ 108,617</u>		<u>\$ 108,617</u>	<u>\$ 109,320</u>	
<b><u>Upper Potomac River Commission</u></b>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	387,150	296,700	381,670		537,054	491,054	
Capital Outlay	0	0	0		0	0	
Total Upper Potomac River Commission	<u>\$ 387,150</u>	<u>\$ 296,700</u>	<u>\$ 381,670</u>		<u>\$ 537,054</u>	<u>\$ 491,054</u>	
<b><u>Engineering</u></b>							
Salaries and Fringe Benefits	\$ 712,794	\$ 830,666	\$ 858,238	14.6	\$ 898,946	\$ 874,043	14.5
Operating	40,116	34,211	35,700		39,950	37,950	
Capital Outlay	3,827	0	5,000		8,860	0	
Total Engineering	<u>\$ 756,737</u>	<u>\$ 864,877</u>	<u>\$ 898,938</u>		<u>\$ 947,756</u>	<u>\$ 911,993</u>	
<b>TOTAL PUBLIC SERVICE</b>	<u>\$ 1,427,891</u>	<u>\$ 1,492,584</u>	<u>\$ 1,639,225</u>	16.1	<u>\$ 1,859,427</u>	<u>\$ 1,717,367</u>	16.0
<b><u>SANITATION &amp; WASTE REMOVAL</u></b>							
<b><u>Solid Waste Disposal</u></b>							
Salaries and Fringe Benefits	\$ 85,497	\$ 83,840	\$ 95,868	3.5	\$ 100,268	\$ 97,225	3.5
Operating	267,618	283,998	305,350		308,540	305,340	
Capital Outlay	0	0	25,000		0	0	
Total Solid Waste Disposal	<u>\$ 353,115</u>	<u>\$ 367,838</u>	<u>\$ 426,218</u>		<u>\$ 408,808</u>	<u>\$ 402,565</u>	



**ALLEGANY COUNTY, MARYLAND**  
**GENERAL FUND**  
**DETAIL SCHEDULE OF APPROPRIATIONS**  
**PUBLIC WORKS**

	<u>FY 2001</u> <u>Actual</u> <u>Expenditures</u>	<u>FY 2002</u> <u>Actual</u> <u>Expenditures</u>	<u>FY 2003</u> <u>Original</u>	<u>FTE</u>	<u>FY 2004</u> <u>Request</u>	<u>FY 2004</u> <u>Approved</u>	<u>FTE</u>
<b><u>Household Hazardous Waste</u></b>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	9,300	0	15,000		0	0	
Capital Outlay	0	0	0		0	0	
Total Household Hazardous Waste	\$ 9,300	\$ 0	\$ 15,000		\$ 0	\$ 0	
<b><u>Solid Waste Recycling Program</u></b>							
Salaries and Fringe Benefits	\$ 43,445	\$ 60,304	\$ 68,572	2.0	\$ 69,568	\$ 67,452	1.9
Operating	87,880	89,955	119,900		107,200	107,200	
Capital Outlay	14,130	2,260	0		9,000	0	
Total Solid Waste Recycling Program	\$ 145,455	\$ 152,519	\$ 188,472		\$ 185,768	\$ 174,652	
<b>TOTAL SANITATION &amp; WASTE REMOVAL</b>	\$ 507,870	\$ 520,357	\$ 629,690	5.5	\$ 594,576	\$ 577,217	5.4
<b>TOTAL PUBLIC WORKS</b>	\$ 1,935,761	\$ 2,012,941	\$ 2,268,915	21.6	\$ 2,454,003	\$ 2,294,584	21.4

**Health**

**Health**

**Health Department - Appropriation**

Operating	\$ 868,839	\$ 923,884	\$ 973,719	\$ 973,719	\$ 973,719
Total Health Department Appropriation	\$ 868,839	\$ 923,884	\$ 973,719	\$ 973,719	\$ 973,719



**ALLEGANY COUNTY, MARYLAND**  
**GENERAL FUND**  
**DETAIL SCHEDULE OF APPROPRIATIONS**  
**HEALTH**

**HEALTH (Con't)**

	FY 2001 Actual Expenditures	FY 2002 Actual Expenditures	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
<u><b>Maintenance - Health Center</b></u>							
Salaries and Fringe Benefits	\$ 61,276	\$ 56,769	\$ 65,691	1.3	\$ 118,479	\$ 65,518	1.3
Operating	200,449	181,635	208,325		168,875	208,875	
Capital Outlay	4,700	0	25,000		25,000	25,000	
Total Maintenance - Health Center	\$ 266,425	\$ 238,404	\$ 299,016		\$ 312,354	\$ 299,393	
<u><b>Health Department Supplemental</b></u>							
Salaries and Fringe Benefits	\$ 26,064	\$ 27,115	\$ 27,830	2.0	\$ 27,958	\$ 27,868	2.0
Operating	2,580	1,375	4,600		4,600	4,600	
Capital Outlay	0	0	0		0	0	
Total Health Department	\$ 28,644	\$ 28,490	\$ 32,430		\$ 32,558	\$ 32,468	
<u><b>Western Maryland Health Planning</b></u>							
Salaries and Fringe Benefits	\$ 4,737	\$ 4,974	\$ 5,223		\$ 5,484	\$ 5,484	
Total Western Maryland Health	\$ 4,737	\$ 4,974	\$ 5,223		\$ 5,484	\$ 5,484	
<u><b>Prehospital Care Coordinator</b></u>							
Operating	\$ 0	\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000	
Total Prehospital Care Coordinator	\$ 0	\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000	
<b>TOTAL HEALTH</b>	\$ 1,168,645	\$ 1,215,752	\$ 1,330,388	3.3	\$ 1,344,115	\$ 1,331,064	3.3

**PUBLIC WELFARE**

**PUBLIC WELFARE**

**Indigent Burial**

Operating	\$ 0	\$ 825	\$ 1,950		\$ 1,950	\$ 1,950	
Total Indigent Burial	\$ 0	\$ 825	\$ 1,950		\$ 1,950	\$ 1,950	

**Medtrans**

Salaries and Fringe Benefits	\$ 262,752	\$ 300,597	\$ 250,040	5.9	\$ 290,136	\$ 282,831	5.9
Operating	123,470	162,029	154,622		180,098	180,098	
Capital Outlay	0	0	0		0	0	
Total Medtrans	\$ 386,222	\$ 462,626	\$ 404,662		\$ 470,234	\$ 462,929	



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND DETAIL SCHEDULE OF APPROPRIATIONS PUBLIC WELFARE (Con't)

	FY 2001	FY 2002	FY 2003	FTE	FY 2004	FY 2004	FTE
	Actual	Actual	Original		Request	Approved	
<u>PUBLIC WELFARE (Con't)</u>	<u>Expenditures</u>	<u>Expenditures</u>					
<u>Alltrans</u>							
Salaries and Fringe Benefits	\$ 189,350	\$ 180,274	\$ 258,183	6.7	\$ 287,856	\$ 266,384	6.7
Operating	55,159	66,970	78,156		87,468	76,568	
Capital Outlay	0	0	0		0	0	
Total Alltrans	\$ 244,509	\$ 247,244	\$ 336,339		\$ 375,324	\$ 342,952	
<u>Service Linked Housing</u>							
Operating	\$ 24,687	\$ 34,616	\$ 35,000		\$ 0	\$ 0	
Total Service Linked Housing	\$ 24,687	\$ 34,616	\$ 35,000		\$ 0	\$ 0	
<u>Frostburg Child Care</u>							
Operating	\$ 36,105	\$ 0	\$ 0		\$ 0	\$ 0	
Total Frostburg Child Care	\$ 36,105	\$ 0	\$ 0		\$ 0	\$ 0	
<u>TANF Grant</u>							
Operating	\$ 194,416	\$ 219,886	\$ 209,000		\$ 24,750	\$ 24,750	
Total TANF Grant	\$ 194,416	\$ 219,886	\$ 209,000		\$ 24,750	\$ 24,750	
<u>Human Resources Development Commission</u>							
Operating	\$ 683,400	\$ 683,400	\$ 683,400		\$ 695,900	\$ 683,400	
Total Human Resources Development Commission	\$ 683,400	\$ 683,400	\$ 683,400		\$ 695,900	\$ 683,400	
<u>Supportive Housing</u>							
Operating	\$ 108,753	\$ 125,416	\$ 0		\$ 0	\$ 0	
Total Supportive Housing	\$ 108,753	\$ 125,416	\$ 0		\$ 0	\$ 0	
<u>Emergency Shelter Grant</u>							
Operating	\$ 39,687	\$ 39,572	\$ 34,380		\$ 25,000	\$ 25,000	
Total Emergency Shelter Grant	\$ 39,687	\$ 39,572	\$ 34,380		\$ 25,000	\$ 25,000	
<u>MRDDA Grant/New Hope</u>							
Operating	\$ 12,883	\$ 13,390	\$ 14,000		\$ 14,000	\$ 14,000	
Total MRDDA Grant/New Hope	\$ 12,883	\$ 13,390	\$ 14,000		\$ 14,000	\$ 14,000	
<u>Child Abuse Coordinator</u>							
Operating	\$ 34,920	\$ 36,981	\$ 38,927		\$ 40,608	\$ 39,450	
Total Child Abuse Coordinator	\$ 34,920	\$ 36,981	\$ 38,927		\$ 40,608	\$ 39,450	





**ALLEGANY COUNTY, MARYLAND**  
**GENERAL FUND**  
**DETAIL SCHEDULE OF APPROPRIATIONS**  
**PUBLIC WELFARE (Con't)**

	FY 2001 Actual <u>Expenditures</u>	FY 2002 Actual <u>Expenditures</u>	FY 2003 Original <u>FTE</u>	FY 2004 Request	FY 2004 Approved	FTE
<b><u>PUBLIC WELFARE (Con't)</u></b>						
<b><u>Family Crisis Center</u></b>						
Operating	\$ 63,000	\$ 67,000	\$ 70,000	\$ 75,000	\$ 72,000	
Total Family Crisis Center	\$ 63,000	\$ 67,000	\$ 70,000	\$ 75,000	\$ 72,000	
<b><u>Food Distribution To The Needy</u></b>						
Operating	\$ 17,460	\$ 12,573	\$ 11,685	\$ 14,000	\$ 14,000	
Total Food Distribution To The Needy	\$ 17,460	\$ 12,573	\$ 11,685	\$ 14,000	\$ 14,000	
<b><u>Domestic Violence Council</u></b>						
Operating	\$ 0	\$ 11,000	\$ 0	\$ 0	\$ 0	
Total Department Of Social Services	\$ 0	\$ 11,000	\$ 0	\$ 0	\$ 0	
<b><u>Department Of Social Services</u></b>						
Operating	\$ 7,800	\$ 8,800	\$ 9,800	\$ 9,800	\$ 9,800	
Total Department Of Social Services	\$ 7,800	\$ 8,800	\$ 9,800	\$ 9,800	\$ 9,800	
<b>TOTAL PUBLIC WELFARE</b>	\$ 1,853,842	\$ 1,963,329	\$ 1,849,143 12.6	\$ 1,746,566	\$ 1,690,231 12.6	

**EDUCATION**

<b><u>Maryland School for the Blind</u></b>						
Operating	\$ 0	\$ 0	\$ 500	\$ 500	\$ 500	
Total Maryland School for the Blind	\$ 0	\$ 0	\$ 500	\$ 500	\$ 500	
<b><u>State Debt Reimbursement For School Closures</u></b>						
Operating	\$ 0	\$ 0	\$ 26,500	\$ 26,500	\$ 26,500	
Total State Debt Reimbursement	\$ 0	\$ 0	\$ 26,500	\$ 26,500	\$ 26,500	
<b><u>Parkside Flag In The Air</u></b>						
Operating	\$ 0	\$ 6,872	\$ 0	\$ 7,000	\$ 7,000	
Total Parkside Flag In The Air	\$ 0	\$ 6,872	\$ 0	\$ 7,000	\$ 7,000	
<b><u>Allegany College</u></b>						
Operating	\$ 4,975,600	\$ 5,275,000	\$ 5,475,000	\$ 6,007,600	\$ 5,575,000	
Total Allegany College	\$ 4,975,600	\$ 5,275,000	\$ 5,475,000	\$ 6,007,600	\$ 5,575,000	
<b><u>Board of Education</u></b>						
Operating	\$ 24,955,556	\$ 25,030,000	\$ 25,530,000	\$ 41,950,000	\$ 25,930,000	
Total Board of Education	\$ 24,955,556	\$ 25,030,000	\$ 25,530,000	\$ 41,950,000	\$ 25,930,000	
<b>TOTAL EDUCATION</b>	\$ 29,931,156	\$ 30,311,872	\$ 31,032,000	\$ 47,991,600	\$ 31,539,000	



**ALLEGANY COUNTY, MARYLAND**  
**GENERAL FUND**  
**DETAIL SCHEDULE OF APPROPRIATIONS**  
**RECREATION AND CULTURE**

	FY 2001 Actual <u>Expenditures</u>	FY 2002 Actual <u>Expenditures</u>	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
<b><u>RECREATION &amp; CULTURE</u></b>							
<b><u>Allegany Arts Council</u></b>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	25,000	25,000	25,000		25,000	25,000	
Capital Outlay	0	0	0		0	0	
Total Allegany Arts Council	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>		<u>\$ 25,000</u>	<u>\$ 25,000</u>	
<b><u>Allegany County Fair</u></b>							
Salaries and Fringe Benefits	\$ 19,014	\$ 33,839	\$ 41,746	1.0	\$ 58,373	\$ 57,985	1.5
Operating	113,164	96,176	92,364		107,530	103,530	
Capital Outlay	0	4,880	0		0	0	
Total Allegany County Fair	<u>\$ 132,178</u>	<u>\$ 134,895</u>	<u>\$ 134,110</u>		<u>\$ 165,903</u>	<u>\$ 161,515</u>	
<b><u>Fairgrounds Maintenance</u></b>							
Salaries and Fringe Benefits	\$ 16,473	\$ 24,880	\$ 16,002	0.5	\$ 43,143	\$ 41,379	1.0
Operating	36,739	71,029	75,810		81,800	78,800	
Capital Outlay	5,434	0	19,000		5,000	25,000	
Total Fairgrounds	<u>\$ 58,646</u>	<u>\$ 95,909</u>	<u>\$ 110,812</u>		<u>\$ 129,943</u>	<u>\$ 145,179</u>	
<b><u>Cumberland Summer Theatre</u></b>							
Operating	\$ 7,500	\$ 7,500	\$ 7,500		\$ 8,500	\$ 7,500	
Total Cumberland Summer Theatre	<u>\$ 7,500</u>	<u>\$ 7,500</u>	<u>\$ 7,500</u>		<u>\$ 8,500</u>	<u>\$ 7,500</u>	
<b><u>Program Open Space</u></b>							
Operating	\$ 456	\$ 3,517	\$ 0		\$ 0	\$ 0	
Capital Outlay	15,258	230,247	404,795		404,795	404,795	
Total Program Open Space	<u>\$ 15,714</u>	<u>\$ 233,764</u>	<u>\$ 404,795</u>		<u>\$ 404,795</u>	<u>\$ 404,795</u>	
<b><u>Historical Society</u></b>							
Salaries and Fringe Benefits	\$ 20,136	\$ 11,500	\$ 0	0.0	\$ 0	\$ 0	0.0
Operating	4,471	0	11,500		0	0	
Capital Outlay	0	0	0		0	0	
Total Historical Society	<u>\$ 24,607</u>	<u>\$ 11,500</u>	<u>\$ 11,500</u>		<u>\$ 0</u>	<u>\$ 0</u>	



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF APPROPRIATIONS

#### RECREATION AND CULTURE (Con't)

	FY 2001 Actual Expenditures	FY 2002 Actual Expenditures	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
<b><u>RECREATION &amp; CULTURE (Con't)</u></b>							
<b><u>Agricultural Expo</u></b>							
Operating	\$ 13,750	\$ 13,750	\$ 13,500		\$ 13,000	\$ 13,000	
Total Agricultural Expo	\$ 13,750	\$ 13,750	\$ 13,500		\$ 13,000	\$ 13,000	
<b><u>Allegany County Homecoming</u></b>							
Operating	\$ 7,072	\$ 7,250	\$ 7,250		\$ 8,730	\$ 2,250	
Total Allegany County Homecoming	\$ 7,072	\$ 7,250	\$ 7,250		\$ 8,730	\$ 2,250	
<b><u>Allegany County Library</u></b>							
Operating	\$ 721,780	\$ 740,000	\$ 769,000		\$ 799,000	\$ 781,000	
Total Allegany County Library	\$ 721,780	\$ 740,000	\$ 769,000		\$ 799,000	\$ 781,000	
<b>TOTAL RECREATION AND CULTURE</b>	<b>\$ 1,006,247</b>	<b>\$ 1,269,568</b>	<b>\$ 1,483,467</b>	<b>1.5</b>	<b>\$ 1,554,871</b>	<b>\$ 1,540,239</b>	<b>2.5</b>

#### CONSERVATION OF NATURAL RESOURCES

#### CONSERVATION OF NATURAL RESOURCES

<b><u>Cooperative Extension Service</u></b>							
Operating	75,424	90,649	104,205		104,205	104,205	
Capital Outlay	11,900	0	0		0	0	
Total Cooperative Extension Service	\$ 87,324	\$ 90,649	\$ 104,205		\$ 104,205	\$ 104,205	
<b><u>Soil Conservation</u></b>							
Salaries and Fringe Benefits	\$ 101,404	\$ 107,839	\$ 119,396	2.0	\$ 124,669	\$ 120,909	2.0
Operating	0	0	20,000		20,000	20,000	
Total Soil Conservation	\$ 101,404	\$ 107,839	\$ 139,396		\$ 144,669	\$ 140,909	
<b><u>Gypsy Moth Control</u></b>							
Operating	\$ 44,079	\$ 14,000	\$ 0		0	0	
Total Gypsy Moth Control	\$ 44,079	\$ 14,000	\$ 0		0	0	
<b>TOTAL CONSERVATION OF NATURAL RESOURCES</b>	<b>\$ 232,807</b>	<b>\$ 212,488</b>	<b>\$ 243,601</b>	<b>2.0</b>	<b>\$ 248,874</b>	<b>\$ 245,114</b>	<b>2.0</b>



**ALLEGANY COUNTY, MARYLAND**  
**GENERAL FUND**  
**DETAIL SCHEDULE OF APPROPRIATIONS**  
**URBAN DEVELOPMENT AND HOUSING**

	FY 2001 Actual Expenditures	FY 2002 Actual Expenditures	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
<b><u>URBAN DEVELOPMENT AND HOUSING</u></b>							
<u>Public Housing Authority</u>							
Operating	\$ 12,000	\$ 10,000	\$ 8,000		\$ 8,000	\$ 8,000	
<u>Office Of Community Assistance</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0	0.0	\$ 97,086	\$ 94,119	1.3
Operating	0	0	0		2,100	1,500	
Capital Outlay	0	0	0		0	0	
Total Office Of Community Assistance	\$ 0	\$ 0	\$ 0		\$ 99,186	\$ 95,619	
<b>TOTAL URBAN DEVELOPMENT AND HOUSING</b>	\$ 12,000	\$ 10,000	\$ 8,000	0.0	\$ 107,186	\$ 103,619	1.3

**ECONOMIC DEVELOPMENT**

**ECONOMIC DEVELOPMENT**

**Dept of Economic Development**

Salaries and Fringe Benefits	\$ 259,696	\$ 309,780	\$ 335,157	4.7	\$ 356,272	\$ 345,804	4.7
Operating	89,790	93,685	110,850		117,350	100,850	
Capital Outlay	8,300	2,579	4,000		19,700	1,000	
Total Dept of Economic Development	\$ 357,786	\$ 406,044	\$ 450,007		\$ 493,322	\$ 447,654	

**Grants & Special Projects**

Salaries and Fringe Benefits	\$ 148,397	\$ 159,855	\$ 173,960	2.3	\$ 152,920	\$ 149,041	2.0
Operating	5,896	4,191	5,500		5,450	5,000	
Capital Outlay	0	0	0		0	0	
Total Dept of Economic Development	\$ 154,293	\$ 164,046	\$ 179,460		\$ 158,370	\$ 154,041	



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF APPROPRIATIONS

#### ECONOMIC DEVELOPMENT (Con't)

#### ECONOMIC DEVELOPMENT (Con't)

	FY 2001 Actual Expenditures	FY 2002 Actual Expenditures	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
<b><u>Scenic Railroad Development</u></b>							
Operating	\$ 162,000	\$ 170,000	\$ 170,000		\$ 170,000	\$ 170,000	
Capital Outlay	0	0	0		0	0	
Total Scenic Railroad Development	\$ 162,000	\$ 170,000	\$ 170,000		\$ 170,000	\$ 170,000	
<b><u>Tri-County Council</u></b>							
Operating	\$ 15,000	\$ 15,000	\$ 15,000		\$ 17,500	\$ 17,500	
Total Tri-County Council	\$ 15,000	\$ 15,000	\$ 15,000		\$ 17,500	\$ 17,500	
<b><u>Visitors Bureau</u></b>							
Salaries and Fringe Benefits	\$ 45,034	\$ 47,296	\$ 52,743	1.0	\$ 182,785	\$ 178,636	4.0
Operating	186,000	193,900	193,900		74,760	43,100	
Capital Outlay	0	0	0		0	20,000	
Total Visitors Bureau	\$ 231,034	\$ 241,196	\$ 246,643		\$ 257,545	\$ 241,736	
<b><u>Toll House</u></b>							
Operating	\$ 2,881	\$ 2,658	\$ 5,600		\$ 5,600	\$ 5,600	
Capital Outlay	0	0	0		0	0	
Total Toll House	\$ 2,881	\$ 2,658	\$ 5,600		\$ 5,600	\$ 5,600	
<b><u>Thrasher Carriage Museum</u></b>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	65,000	50,773	66,250		67,000	67,000	
Capital Outlay	0	0	0		0	0	
Total Thrasher Museum	\$ 65,000	\$ 50,773	\$ 66,250		\$ 67,000	\$ 67,000	
<b><u>Thrasher Carriage Museum Grant</u></b>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	1,433	21,110	12,000		0	0	
Capital Outlay	0	0	0		0	0	
Total Thrasher Museum Grant	\$ 1,433	\$ 21,110	\$ 12,000		\$ 0	\$ 0	
<b><u>Community Promotions</u></b>							
Operating	\$ 13,321	\$ 15,200	\$ 10,000		\$ 10,000	\$ 10,000	
Total Community Promotions	\$ 13,321	\$ 15,200	\$ 10,000		\$ 10,000	\$ 10,000	
<b>TOTAL ECONOMIC DEVELOPMENT</b>	\$ 1,002,748	\$ 1,086,027	\$ 1,154,960	8.0	\$ 1,179,337	\$ 1,113,531	10.7



**ALLEGANY COUNTY, MARYLAND**  
**GENERAL FUND**  
**DETAIL SCHEDULE OF APPROPRIATIONS**  
**INTERGOVERNMENTAL**

	FY 2001 Actual <u>Expenditures</u>	FY 2002 Actual <u>Expenditures</u>	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
<b><u>INTERGOVERNMENTAL</u></b>							
GRANTS IN LIEU OF TAXES	\$ 28,704	\$ 28,704	\$ 28,704		\$ 28,704	\$ 28,704	
	<b><u>MISCELLANEOUS</u></b>						
<b><u>MISCELLANEOUS</u></b>							
Contingency	\$ - 0	\$ 0	\$ 105,644		\$ 100,000	\$ 50,000	
Miscellaneous	11,694	4,678	25,600		25,600	25,600	
Insurance	255,733	216,646	220,500		229,000	229,000	
Employee Benefits	417,474	67,070	172,200		172,200	172,200	
Post Retirement Benefits	415,920	518,513	402,000		427,000	427,000	
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 1,100,821</b>	<b>\$ 806,907</b>	<b>\$ 925,944</b>		<b>\$ 953,800</b>	<b>\$ 903,800</b>	
<b>TOTAL EXPENDITURES AND OTHER USES BEFORE OPERATING TRANSFERS OUT</b>	<b>\$ 50,720,904</b>	<b>\$ 52,330,845</b>	<b>\$ 55,594,993</b>	<b>278.2</b>	<b>\$ 75,389,537</b>	<b>\$ 55,997,864</b>	<b>278.3</b>

**OPERATING TRANSFERS TO OTHER FUNDS**

<b><u>OPERATING TRANSFERS</u></b>							
Highway Fund	\$ 1,647,981	\$ 1,604,330	\$ 1,454,330		\$ 2,575,487	\$ 1,619,312	
Transit Fund	132,548	124,705	108,438		108,438	93,578	
Housing & Community Development Fund	143,547	177,382	208,958		224,316	160,279	
Narcotics Task Force Fund	14,952	16,811	18,508		19,276	16,306	
Revolving Building Fund	26,902	25,465	16,000		26,630	16,000	
Marketing Fund	0	0	0		41,000	36,000	
Debt Service Fund	6,170,405	4,935,779	4,892,926		4,865,275	4,818,754	
Public Safety Fund	0	3,500	0		0	0	
PAYGO Capital Reserve Fund	610,841	110,203	0		0	0	
Capital Project Funds	209,990	0	0		0	0	
Sanitary Districts	60,428	0	0		0	0	
Loan Fund	1,457,950	152,000	0		0	0	
<b>TOTAL OPERATING TRANSFERS</b>	<b>\$ 10,475,544</b>	<b>\$ 7,150,175</b>	<b>\$ 6,699,160</b>		<b>\$ 7,860,422</b>	<b>\$ 6,760,229</b>	
<b>TOTAL GENERAL FUND APPROPRIATIONS AND TRANSFERS TO OTHER FUNDS</b>	<b>\$ 61,196,448</b>	<b>\$ 59,481,020</b>	<b>\$ 62,294,153</b>		<b>\$ 83,249,959</b>	<b>\$ 62,758,093</b>	



# ALLEGANY COUNTY, MARYLAND

## SPECIAL REVENUE FUNDS

June 5, 2003

### SUMMARY OF ALL SPECIAL REVENUE FUNDS SUMMARY SCHEDULE OF ESTIMATED REVENUES

<b>FUND REVENUES</b>	<b>FY 2001 Actual Revenues</b>	<b>FY 2002 Actual Revenues</b>	<b>FY 2003 Original</b>	<b>FY 2004 Approved</b>
Highway Fund	\$ 4,117,041	\$ 4,512,647	\$ 4,727,000	\$ 4,272,000
Coal Haul Roads Fund	81,851	76,411	100,000	149,300
Tourism Marketing Fund	0	0	0	170,000
Transit Fund	638,852	1,097,034	1,297,901	1,579,159
Office Of Children, Youth & Families	921,927	884,264	2,172,663	2,153,235
Community Development Block Grant Fund	115,341	302,535	59,284	400,984
CDBG Project Income Fund	36,779	122,395	45,400	55,400
Housing & Community Development Fund	1,015,697	963,997	1,198,944	1,228,107
Narcotics Task Force Fund	48,670	64,296	46,608	59,056
Revolving Building Fund	2,696,258	2,179,363	3,514,251	3,147,747
State Aid for Fire and Rescue Companies	249,055	237,494	474,064	492,222
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 9,921,471</b>	<b>\$ 10,440,436</b>	<b>\$ 13,636,115</b>	<b>\$ 13,707,210</b>
<b>TRANSFERS-IN to the:</b>				
Highway Fund	\$ 1,647,981	\$ 1,604,330	\$ 1,454,330	\$ 1,619,312
Tourism Marketing Fund	0	0	0	36,000
Transit Fund	132,548	124,705	108,438	93,578
Community Development Block Grant Fund	7,195	0	0	0
Housing & Community Development Fund	143,547	192,076	213,958	172,779
Narcotics Task Force Fund	14,952	16,811	18,508	16,306
Revolving Building Fund	289,856	462,511	16,000	16,000
State Fire & Rescue Fund	0	3,500	0	0
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 2,236,079</b>	<b>\$ 2,403,933</b>	<b>\$ 1,811,234</b>	<b>\$ 1,953,975</b>
<b>TOTAL ESTIMATED REVENUES AND TRANSFERS-IN</b>	<b>\$ 12,157,550</b>	<b>\$ 12,844,369</b>	<b>\$ 15,447,349</b>	<b>\$ 15,661,185</b>



**ALLEGANY COUNTY, MARYLAND**  
**SPECIAL REVENUE FUNDS**  
 June 5, 2003  
**SUMMARY OF ALL SPECIAL REVENUE FUNDS**  
**SUMMARY SCHEDULE OF ESTIMATED APPROPRIATIONS**

APPROPRIATIONS	FY 2001 Actual Expenditures	FY 2002 Actual Expenditures	FY 2003 Original	FY 2004 Request	FY 2004 Approved
Highway Fund	\$ 6,194,794	\$ 5,779,358	\$ 6,181,330	\$ 6,187,487	\$ 5,891,312
Coal Haul Roads Fund	4,243	25,989	100,000	100,000	149,300
Tourism Marketing Fund	0	0	0	211,000	206,000
Transit Fund	817,630	835,155	1,406,339	1,687,597	1,672,737
Office Of Children, Youth & Families	873,938	866,873	2,172,663	2,153,235	2,153,235
Community Development Block Grant Fund	116,803	223,785	52,000	383,200	386,200
CDBG Project Income Fund	3,819	5,622	45,400	55,400	55,400
Housing & Community Development Fund	1,155,533	1,092,407	1,412,902	1,464,923	1,400,886
Narcotics Task Force Fund	73,669	69,016	65,116	81,302	75,362
Revolving Building Fund	2,599,065	1,050,067	2,384,509	623,035	1,971,263
State Aid for Fire and Rescue Companies	230,039	246,301	474,064	492,222	492,222
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,069,533</b>	<b>\$ 10,194,573</b>	<b>\$ 14,294,323</b>	<b>\$ 13,439,401</b>	<b>\$ 14,453,917</b>
<b>TRANSFERS-OUT from the:</b>					
Highway Fund	\$ 120,000	\$ 305,268	\$ 0	\$ 0	\$ 0
Community Development Block Grant Fund	2,284	16,978	7,284	14,784	14,784
Revolving Building Fund	1,178,135	1,247,857	1,145,742	1,172,330	1,192,484
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 1,300,419</b>	<b>\$ 1,570,103</b>	<b>\$ 1,153,026</b>	<b>\$ 1,187,114</b>	<b>\$ 1,207,268</b>
<b>TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 13,369,952</b>	<b>\$ 11,764,676</b>	<b>\$ 15,447,349</b>	<b>\$ 14,626,515</b>	<b>\$ 15,661,185</b>





# ALLEGANY COUNTY, MARYLAND

## SPECIAL REVENUE FUNDS

June 5, 2003

### HIGHWAY FUND

#### SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

#### ESTIMATED REVENUES

	FY 2001 Actual	FY 2002 Actual	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
Highway Maintenance:							
Highway Users Tax	\$ 4,108,731	\$ 4,207,379	\$ 4,200,000			\$ 2,912,000	
Intergovernmental:							
Federal	8,310	0	0			0	
State	0	305,268	160,000			160,000	
Interest Revenues	0	0	1,000			0	
Miscellaneous Revenues	0	0	1,000			0	
Unexpended Balance Prior Year	0	0	365,000			1,200,000	
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 4,117,041</b>	<b>\$ 4,512,647</b>	<b>\$ 4,727,000</b>			<b>\$ 4,272,000</b>	
<b>TRANSFERS-IN from the:</b>							
General Fund	\$ 1,647,981	\$ 1,604,330	\$ 1,454,330			\$ 1,619,312	
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 1,647,981</b>	<b>\$ 1,604,330</b>	<b>\$ 1,454,330</b>			<b>\$ 1,619,312</b>	
<b>TOTAL ESTIMATED REVENUES AND TRANSFERS-IN</b>	<b>\$ 5,765,022</b>	<b>\$ 6,116,977</b>	<b>\$ 6,181,330</b>			<b>\$ 5,891,312</b>	

#### APPROPRIATIONS

Highway Maintenance:							
Salaries and Fringe Benefits	\$ 3,260,905	\$ 3,468,231	\$ 3,697,218	76.3	\$ 3,954,662	\$ 3,820,518	76.3
Operating	1,506,210	1,515,917	2,041,312		1,970,825	1,808,794	
Construction	62,765	264,943	200,000		200,000	200,000	
Capital Outlay	1,364,914	530,267	242,800		62,000	62,000	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,194,794</b>	<b>\$ 5,779,358</b>	<b>\$ 6,181,330</b>		<b>\$ 6,187,487</b>	<b>\$ 5,891,312</b>	
<b>TRANSFER-OUT to the:</b>							
PAYGO Fund	\$ 120,000	\$ 305,268	\$ 0		\$ 0	\$ 0	
<b>TOTAL TRANSFERS</b>	<b>\$ 120,000</b>	<b>\$ 305,268</b>	<b>\$ 0</b>		<b>\$ 0</b>	<b>\$ 0</b>	
<b>TOTAL APPROPRIATIONS AND TRANSFERS OUT</b>	<b>\$ 6,314,794</b>	<b>\$ 6,084,626</b>	<b>\$ 6,181,330</b>		<b>\$ 6,187,487</b>	<b>\$ 5,891,312</b>	



# ALLEGANY COUNTY, MARYLAND

## SPECIAL REVENUE FUNDS

June 5, 2003

### COAL HAUL ROADS FUND

#### SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2001 Actual	FY 2002 Actual	FY 2003 Original	FY 2004 Request	FY 2004 Approved
<b>ESTIMATED REVENUES</b>					
Coal Tax - Article 81	\$ 81,851	\$ 76,411	\$ 100,000		\$ 149,300
<b>TOTAL ESTIMATED REVENUES</b>	<u>\$ 81,851</u>	<u>\$ 76,411</u>	<u>\$ 100,000</u>		<u>\$ 149,300</u>
<b>APPROPRIATIONS</b>					
Operating	\$ 4,243	\$ 11,357	\$ 45,000	\$ 45,000	\$ 45,000
Construction	0	14,632	55,000	55,000	104,300
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 4,243</u>	<u>\$ 25,989</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 149,300</u>

### TOURISM MARKETING FUND

#### SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2001 Actual	FY 2002 Actual	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
<b>ESTIMATED REVENUES</b>							
Tourism Grant	\$ 0	\$ 0	\$ 0			\$ 25,000	
Visitor Bureau Dues	0	0	0			25,000	
Marketing Accounts	0	0	0			20,000	
Promotion Accounts	0	0	0			100,000	
<b>TOTAL ESTIMATED REVENUES</b>	<u>0</u>	<u>0</u>	<u>0</u>			<u>170,000</u>	
<b>TRANSFERS-IN from the:</b>							
General Fund	\$ 0	\$ 0	\$ 0			\$ 36,000	
<b>TOTAL TRANSFERS-IN</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>			<u>\$ 36,000</u>	
<b>TOTAL ESTIMATED REVENUES AND TRANSFERS-IN</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>			<u>\$ 206,000</u>	
<b>APPROPRIATIONS</b>							
Salary & Fringes	\$ 0	\$ 0	\$ 0	0.0	\$ 30,053	\$ 30,053	1.0
Operating	0	0	0		180,947	175,947	
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 211,000</u>	<u>\$ 206,000</u>	



# ALLEGANY COUNTY, MARYLAND

## SPECIAL REVENUE FUNDS

June 5, 2003

### TRANSIT FUND

#### SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2001	FY 2002	FY 2003		FY 2004	FY 2004	
ESTIMATED REVENUES	Actual	Actual	Original	FTE	Request	Approved	FTE
Federal Operating Assistance	\$ 229,620	\$ 343,001	\$ 346,877		\$	289,493	
Federal Capital Assistance	79,970	33,218	363,869			547,488	
State Operating Assistance	148,794	537,252	173,438			307,746	
State Capital Assistance	10,554	4,436	119,966			68,436	
State Alltrans Grant	0	10,018	0			0	
Service Charges	159,221	160,963	168,000			138,360	
Rents	2,790	2,093	10,000			6,500	
Operating Revenues	7,788	3,534	0			0	
Sale Of Property	0	2,070	0			0	
Miscellaneous Revenues	115	449	0			0	
Unexpended Fund Balance	0	0	115,751			221,136	
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 638,852</b>	<b>\$ 1,097,034</b>	<b>\$ 1,297,901</b>		<b>\$</b>	<b>1,579,159</b>	
<b>TRANSFERS-IN from the:</b>							
General Fund	\$ 132,548	\$ 124,705	\$ 108,438		\$	93,578	
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 132,548</b>	<b>\$ 124,705</b>	<b>\$ 108,438</b>		<b>\$</b>	<b>93,578</b>	
<b>TOTAL ESTIMATED REVENUES AND TRANSFERS-IN</b>	<b>\$ 771,400</b>	<b>\$ 1,221,739</b>	<b>\$ 1,406,339</b>		<b>\$</b>	<b>1,672,737</b>	
<b>APPROPRIATIONS</b>							
Salaries and Fringe Benefits	\$ 546,108	\$ 569,421	\$ 641,558	14.5	\$ 690,991	\$ 676,131	14.5
Operating	205,142	211,331	233,550		312,246	312,246	
Capital Outlay	66,380	54,403	531,231		684,360	684,360	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 817,630</b>	<b>\$ 835,155</b>	<b>\$ 1,406,339</b>		<b>\$ 1,687,597</b>	<b>\$ 1,672,737</b>	



# ALLEGANY COUNTY, MARYLAND

## SPECIAL REVENUE FUNDS

June 5, 2003

### OFFICE OF CHILDREN, YOUTH, & FAMILIES

### SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2001 Actual	FY 2002 Actual	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
<b>ESTIMATED REVENUES</b>							
State Revenues	\$ 877,618	\$ 839,195	\$ 2,172,663			\$ 2,153,235	
Other Agency Revenue	12,642	27,678	0			0	
Interest	31,484	17,391	0			0	
Miscellaneous	183	0	0			0	
<b>TOTAL ESTIMATED REVENUES</b>	<u>\$ 921,927</u>	<u>\$ 884,264</u>	<u>\$ 2,172,663</u>			<u>\$ 2,153,235</u>	
<b>APPROPRIATIONS</b>							
Salaries and Fringe Benefits	\$ 156,922	\$ 174,046	\$ 273,233	6.0	\$ 339,702	\$ 339,702	7.0
Operating	713,708	667,946	1,899,430		1,813,533	1,813,533	
Capital Outlay	3,308	24,881	0		0	0	
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 873,938</u>	<u>\$ 866,873</u>	<u>\$ 2,172,663</u>		<u>\$ 2,153,235</u>	<u>\$ 2,153,235</u>	



# ALLEGANY COUNTY, MARYLAND

## SPECIAL REVENUE FUNDS

June 5, 2003

### COMMUNITY DEVELOPMENT BLOCK GRANT FUND

### SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

<b>ESTIMATED REVENUES</b>	<b>FY 2001 Actual</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Original</b>	<b>FY 2004 Request</b>	<b>FY 2004 Approved</b>
Federal Revenues:					
CDBG Grant	\$ 110,874	\$ 277,022	\$ 55,000		\$ 377,500
Other Agency Revenue	0	21,250	0		20,000
Program Income	4,467	4,263	4,284		3,484
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 115,341</b>	<b>\$ 302,535</b>	<b>\$ 59,284</b>		<b>\$ 400,984</b>
<b>TRANSFERS-IN from the:</b>					
1998 PIB	\$ 7,195	\$ 0	\$ 0		\$ 0
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 7,195</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 0</b>
<b>TOTAL ESTIMATED REVENUES AND TRANSFERS-IN</b>	<b>\$ 122,536</b>	<b>\$ 302,535</b>	<b>\$ 59,284</b>		<b>\$ 400,984</b>
<b>APPROPRIATIONS</b>					
MD -98C Flood Block Grant	\$ 81,998	\$ 0	\$ 0	\$ 0	\$ 0
City Of Cumberland	0	0	0	17,000	20,000
Sewer I&I Repairs	0	10,146	0	0	0
Revolving Loan Programs	26,506	213,639	50,000	365,000	365,000
Program Income	8,299	0	2,000	1,200	1,200
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 116,803</b>	<b>\$ 223,785</b>	<b>\$ 52,000</b>	<b>\$ 383,200</b>	<b>\$ 386,200</b>
<b>TRANSFERS-OUT to the:</b>					
Housing & Community Development Fund	\$ 0	\$ 14,694	\$ 5,000	\$ 12,500	\$ 12,500
Debt Service Fund	2,284	2,284	2,284	2,284	2,284
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 2,284</b>	<b>\$ 16,978</b>	<b>\$ 7,284</b>	<b>\$ 14,784</b>	<b>\$ 14,784</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 119,087</b>	<b>\$ 240,763</b>	<b>\$ 59,284</b>	<b>\$ 397,984</b>	<b>\$ 400,984</b>



**ALLEGANY COUNTY, MARYLAND**  
**SPECIAL REVENUE FUNDS**  
 June 5, 2003  
**CDBG PROJECT INCOME FUND**  
**SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS**

	FY 2001 Actual	FY 2002 Actual	FY 2003 Original	FY 2004 Request	FY 2004 Approved
<b>ESTIMATED REVENUES</b>					
Federal Revenues:					
Program Income	\$ 4,670	\$ 4,607	\$ 0		\$ 0
Miscellaneous	32,109	110,826	5,400		0
Contributions & Donations	0	6,902	0		5,400
Interest	0	60	0		0
Unexpended Balance	0	0	40,000		50,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 36,779</b>	<b>\$ 122,395</b>	<b>\$ 45,400</b>		<b>\$ 55,400</b>
<b>TRANSFERS-IN from the:</b>					
CDBG Block Grant Fund	\$ 0	\$ 0	\$ 0		\$ 0
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 0</b>
<b>TOTAL ESTIMATED REVENUES AND TRANSFERS-IN</b>	<b>\$ 36,779</b>	<b>\$ 122,395</b>	<b>\$ 45,400</b>		<b>\$ 55,400</b>
<b>APPROPRIATIONS</b>					
CDBG Activities	\$ 3,819	\$ 5,622	\$ 45,400	\$ 55,400	\$ 55,400
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,819</b>	<b>\$ 5,622</b>	<b>\$ 45,400</b>	<b>\$ 55,400</b>	<b>\$ 55,400</b>
<b>TRANSFERS-OUT to the:</b>					
Capital Projects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 3,819</b>	<b>\$ 5,622</b>	<b>\$ 45,400</b>	<b>\$ 55,400</b>	<b>\$ 55,400</b>



# ALLEGANY COUNTY, MARYLAND

## SPECIAL REVENUE FUNDS

June 5, 2003

### HOUSING AND COMMUNITY DEVELOPMENT FUND

#### SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

#### ESTIMATED REVENUES

	FY 2001 Actual	FY 2002 Actual	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
<b>Federal Revenues:</b>							
Section 8 Existing Assistance	\$ 140,790	\$ -1,308	\$ 0			\$ 0	
Section 8 Moderate Rehab	22,758	17,206	21,790			20,964	
Section 8 Voucher HAP	363,849	586,768	715,700			721,000	
Special Target Area Grant	158,959	27,541	150,000			150,000	
Section 8 Existing Admin Revenue	15,630	263	0			0	
Section 8 Mod Rehab Admin	2,534	2,543	2,534			2,693	
Section 8 Voucher Program Admin Rev	34,388	51,581	56,460			62,938	
<b>State Grants:</b>							
Rental Assistance Program	85,210	101,320	70,605			98,841	
Rental Assistance Program To Work	22,755	56,971	59,305			49,421	
DHCD Revenues, Loan Program	154,197	101,673	100,000			100,000	
MD Housing Rehab Program Fee	7,522	8,516	8,000			12,000	
Other Intergovernmental	0	3,750	7,500			5,250	
Loan Fees	2,002	0	800			0	
Miscellaneous	5,103	7,173	6,250			5,000	
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 1,015,697</b>	<b>\$ 963,997</b>	<b>\$ 1,198,944</b>			<b>\$ 1,228,107</b>	
<b>TRANSFERS-IN from the:</b>							
General Fund	\$ 143,547	\$ 177,382	\$ 208,958			\$ 160,279	
CDBG Fund	0	14,694	5,000			12,500	
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 143,547</b>	<b>\$ 192,076</b>	<b>\$ 213,958</b>			<b>\$ 172,779</b>	
<b>TOTAL ESTIMATED REVENUES AND TRANSFERS-IN</b>	<b>\$ 1,159,244</b>	<b>\$ 1,156,073</b>	<b>\$ 1,412,902</b>			<b>\$ 1,400,886</b>	

#### APPROPRIATIONS

Salaries and Fringe Benefits	\$ 184,920	\$ 249,987	\$ 276,272	5.3	\$ 289,613	\$ 225,576	4.3
Operating	967,163	835,355	1,134,230		1,173,310	1,173,310	
Capital Outlay	3,450	7,065	2,400		2,000	2,000	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,155,533</b>	<b>\$ 1,092,407</b>	<b>\$ 1,412,902</b>		<b>\$ 1,464,923</b>	<b>\$ 1,400,886</b>	
<b>TRANSFERS-OUT to the:</b>							
Community Development Block Grant Fund	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 0</b>	<b>\$ 0</b>	
<b>TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 1,155,533</b>	<b>\$ 1,092,407</b>	<b>\$ 1,412,902</b>		<b>\$ 1,464,923</b>	<b>\$ 1,400,886</b>	



**ALLEGANY COUNTY, MARYLAND**  
**SPECIAL REVENUE FUNDS**  
 June 5, 2003  
**NARCOTICS TASK FORCE FUND**  
**SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS**

	FY 2001 Actual	FY 2002 Actual	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
<b>ESTIMATED REVENUES</b>							
Contraband Seizures	\$ 28,098	\$ 43,022	\$ 24,600			\$ 40,250	
Other Intergovernmental:							
Cumberland	15,157	17,304	18,508			16,306	
Court Ordered Seizures	1,051	259	500			500	
Interest	4,254	3,611	2,000			2,000	
Miscellaneous	110	100	0			0	
Sale of Property	0	0	1,000			0	
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 48,670</b>	<b>\$ 64,296</b>	<b>\$ 46,608</b>			<b>\$ 59,056</b>	
<b>TRANSFERS-IN from the:</b>							
General Fund	\$ 14,952	\$ 16,811	\$ 18,508			\$ 16,306	
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 14,952</b>	<b>\$ 16,811</b>	<b>\$ 18,508</b>			<b>\$ 16,306</b>	
<b>TOTAL ESTIMATED REVENUES AND TRANSFERS-IN</b>	<b>\$ 63,622</b>	<b>\$ 81,107</b>	<b>\$ 65,116</b>			<b>\$ 75,362</b>	
<b>APPROPRIATIONS</b>							
Salaries and Fringe Benefits	\$ 30,891	\$ 33,550	\$ 37,016	1.0	\$ 38,552	\$ 32,612	1.0
Operating	21,262	23,946	28,100		30,450	30,450	
Capital Outlay	21,516	11,520	0		12,300	12,300	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 73,669</b>	<b>\$ 69,016</b>	<b>\$ 65,116</b>		<b>\$ 81,302</b>	<b>\$ 75,362</b>	
<b>TRANSFERS-OUT to the:</b>							
General Fund	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 0</b>	<b>\$ 0</b>	
<b>TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 73,669</b>	<b>\$ 69,016</b>	<b>\$ 65,116</b>		<b>\$ 81,302</b>	<b>\$ 75,362</b>	





# ALLEGANY COUNTY, MARYLAND

## SPECIAL REVENUE FUNDS

June 5, 2003

### REVOLVING SHELL BUILDING FUND

#### SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

ESTIMATED REVENUES	FY 2001 Actual	FY 2002 Actual	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
Operating:							
Rents	\$ 1,336,815	\$ 1,412,845	\$ 1,341,567			\$ 1,499,052	
Gateway Center	80,412	82,246	84,081			85,916	
Capital Projects							
Federal Program Income, Rents	0	-33,578	0			0	
EDA Grant	913,272	158,000	0			0	
CDBG Grant	364,259	16,533	1,429,000			0	
ARC Grant	0	0	173,335			128,000	
MICRF Grant	0	403,200	0			0	
Maryland Dept Of Econ Development	0	135,421	16,625			1,000,000	
Rural Development Loan	0	0	358,000			358,000	
Miscellaneous	1,500	4,696	0			0	
Unexpended Prior Year Balance	0	0	111,643			76,779	
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 2,696,258</b>	<b>\$ 2,179,363</b>	<b>\$ 3,514,251</b>			<b>\$ 3,147,747</b>	
<b>TRANSFERS-IN from the:</b>							
General Fund	\$ 26,902	\$ 25,465	\$ 16,000			\$ 16,000	
Paygo Fund	0	437,046	0			0	
1998 Public Improvement Bonds	262,954	0	0			0	
<b>TOTAL TRANSFERS-IN</b>	<b>289,856</b>	<b>462,511</b>	<b>16,000</b>			<b>16,000</b>	
<b>TOTAL ESTIMATED REVENUES AND TRANSFERS-IN</b>	<b>\$ 2,986,114</b>	<b>\$ 2,641,874</b>	<b>\$ 3,530,251</b>			<b>\$ 3,163,747</b>	
<b>APPROPRIATIONS</b>							
Operating: Operating	\$ 140,226	\$ 288,167	\$ 242,638	1.2	\$ 291,376	\$ 282,864	1.4
North Branch Industrial Bldg	138,640	54,433	106,786		127,378	126,370	
Gateway Center	39,719	41,134	44,750		44,281	44,029	
Capital: Construction	447,806	14,533	193,335		160,000	160,000	
Rt. 220 Industrial Park	198,670	109,436	1,797,000		0	1,358,000	
Frostburg Tech Park	1,134,004	294,120	0		0	0	
Multi Tenant Building Expansion	461,257	247,052	0		0	0	
North Branch Industrial Building	38,743	1,192	0		0	0	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,599,065</b>	<b>\$ 1,050,067</b>	<b>\$ 2,384,509</b>		<b>\$ 623,035</b>	<b>\$ 1,971,263</b>	
<b>TRANSFERS-OUT to the:</b>							
General Fund	\$ 130,636	\$ 130,636	\$ 130,564		\$ 45,380	\$ 45,380	
Debt Service Fund	1,047,499	1,117,221	1,015,178		1,126,950	1,147,104	
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 1,178,135</b>	<b>\$ 1,247,857</b>	<b>\$ 1,145,742</b>		<b>\$ 1,172,330</b>	<b>\$ 1,192,484</b>	
<b>TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 3,777,200</b>	<b>\$ 2,297,924</b>	<b>\$ 3,530,251</b>		<b>\$ 1,795,365</b>	<b>\$ 3,163,747</b>	



# ALLEGANY COUNTY, MARYLAND

## SPECIAL REVENUE FUNDS

June 5, 2003

### STATE AID FOR FIRE AND RESCUE COMPANIES

### SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

<u>ESTIMATED REVENUES</u>	<u>FY 2001 Actual</u>	<u>FY 2002 Actual</u>	<u>FY 2003 Original</u>	<u>FY 2004 Request</u>	<u>FY 2004 Approved</u>
State Grants					
State Aid Fire & Rescue 03-04	\$ 0	\$ 0	\$ 0		\$ 231,611
State Aid Fire & Rescue 02-03	0	0	224,532		
State Aid Fire & Rescue 01-02	0	225,150	0		0
State Aid Fire & Rescue 00-01	237,591	0	0		0
Interest	11,464	6,144	3,300		2,000
Contributions & Donations	0	6200	0		0
Unexpended Balance - Prior Year	0	0	246,232		258,611
Unexpended Balance - Prior Year, interest	0	0	0		0
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 249,055</b>	<b>\$ 237,494</b>	<b>\$ 474,064</b>		<b>\$ 492,222</b>
<b>TRANSFERS-IN from the:</b>					
General Fund	\$ 0	\$ 3,500	\$ 0		\$ 0
<b>TOTAL TRANSFERS-IN</b>	<b>0</b>	<b>3,500</b>	<b>0</b>		<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND TRANSFERS-IN</b>	<b>\$ 249,055</b>	<b>\$ 240,994</b>	<b>\$ 474,064</b>		<b>\$ 492,222</b>
<b>APPROPRIATIONS</b>					
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating	0	7,000	0	7,000	7,000
Capital Outlay	0	0	0	0	0
State Aid Fire & Rescue 03-04	0	0	0	231,611	231,611
State Aid Fire & Rescue 02-03	0	0	224,532	231,611	231,611
State Aid Fire & Rescue 01-02	0	237,591	224,532	0	0
State Aid Fire & Rescue 00-01	229,411	0	0	0	0
Fire & Rescue from interest	628	1,710	25,000	22,000	22,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 230,039</b>	<b>\$ 246,301</b>	<b>\$ 474,064</b>	<b>\$ 492,222</b>	<b>\$ 492,222</b>



# ALLEGANY COUNTY, MARYLAND

## DEBT SERVICE FUND

June 5, 2003

### SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2001 Actual	FY 2002 Actual	FY 2003 Original	FY 2004 Request	FY 2004 Approved
<b>ESTIMATED REVENUES</b>					
Unexpended Fund Balance	\$ 0	\$ 0	\$ 125,000		\$ 125,000
Debt Proceeds	\$ 0	\$ 9,683,148	\$ 0		\$ 0
<b>TRANSFERS-IN from the:</b>					
General Fund	6,170,405	4,935,780	4,892,926		4,818,754
Special Revenue Funds:					
Community Development Block Grant Fund	2,284	2,284	2,284		2,284
Revolving Building Fund	1,047,500	1,117,221	1,015,178		1,147,104
Capital Projects Funds:					
Public Improvement Bonds Of 2001	0	16,285	0		0
Pay-As-You-Go(PAYGO)	188,025	43,542	0		0
<b>TOTAL TRANSFERS-IN</b>	<u>\$ 7,408,214</u>	<u>\$ 6,115,112</u>	<u>\$ 5,910,388</u>		<u>\$ 5,968,142</u>
 <b>TOTAL ESTIMATED REVENUES AND TRANSFERS-IN</b>	 <u>\$ 7,408,214</u>	 <u>\$ 15,798,260</u>	 <u>\$ 6,035,388</u>		 <u>\$ 6,093,142</u>
 <b>APPROPRIATIONS</b>					
Repayment of Long-Term Debt:					
Principal	\$ 3,777,228	\$ 3,936,483	\$ 4,009,144	\$ 4,227,749	\$ 4,227,749
Interest	2,524,096	2,172,134	2,001,243	1,840,393	1,840,393
Payment To Bond Escrow Agent	0	9,683,148	0	0	0
Fiscal Charges	6,890	6,495	25,001	25,000	25,000
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 6,308,214</u>	<u>\$ 15,798,260</u>	<u>\$ 6,035,388</u>	<u>\$ 6,093,142</u>	<u>\$ 6,093,142</u>



# ALLEGANY COUNTY, MARYLAND

## DEBT SERVICE FUND

June 5, 2003

### DETAIL SCHEDULE OF APPROPRIATIONS

	FY 2001 Actual	FY 2002 Actual	FY 2003 Budget	FY 2004 Approved			Total
				Principal	Interest	Fees	
<b>Public Improvement Bonds:</b>							
Bonds of 1988	353,706	303,112	0	0	0		0
Bonds of 1990	351,920	274,010	0	0	0		0
Bonds of 1991	791,000	704,414	617,263	565,000	17,515		582,515
Bonds of 1992	216,685	171,805	173,745	0	0		0
Bonds of 1994	480,872	481,898	483,127	370,000	113,395		483,395
Bonds of 1995	572,371	571,521	570,595	400,000	173,625		573,625
Bonds of 1996	434,116	212,078	210,568	205,000	4,920		209,920
Bonds of 1997A	646,955	613,370	579,735	415,000	166,565		581,565
Bonds Of 1998	1,406,659	1,401,878	1,400,674	875,000	518,049		1,393,049
Bonds of 2001	0	9,943,048	1,012,150	805,000	348,350		1,153,350
<b>Other General Obligation Debt:</b>							
FHA - Westernport Water 50%	19,248	19,248	19,248	3,808	15,440		19,248
Tri-County Council	9,516	7,137	9,516	7,436	2,081		9,517
PPG Loan	96,834	96,834	96,833	65,055	31,779		96,834
Westernport Landfill	0	0	5,294	0	3,000		3,000
Capital Lease HVAC	88,025	43,542	0	0	0		0
Capital Lease BI Inc #1	7,663	2,554	0	0	0		0
Capital Lease BI Inc #2	5,897	5,896	983	0	0		0
Sheriff Vehicles	0	44,264	44,264	41,976	2,288		44,264
<b>Maryland Industrial Land Act Loans:</b>							
Loan of 1980 (Precise)	110,579	110,579	0	87,583	22,996		110,579
Loan of 1990 (Superfos II)	91,881	73,505	73,505	30,095	43,409		73,504
Loan of 1991 (BC/BS)	116,855	116,855	116,855	43,262	73,593		116,855
Loan of 1991 (Schwab)	84,815	84,815	84,815	51,959	32,856		84,815
Loan of 1992 (Hunter Douglas)	43,387	43,587	43,387	18,050	25,337		43,387
Loan of 1994 (Micro-Integration)	88,526	88,526	88,526	49,346	39,180		88,526
Loan Of 1994 (Superfos III)	122,888	122,888	122,888	64,744	58,144		122,888
Loan Of 1998 (Hunter Douglas)	7,866	7,866	7,866	4,226	3,640		7,866
USDA Barton Business Park Water	0	0	0	3,149	17,005		20,154
MICRF Loan, Potomac Farms	47,580	47,580	47,580	37,815	9,765		47,580
MICRF Loan, PPG	89,661	178,588	177,852	74,209	104,379		178,588
MICRF Loan, PPG	12,035	16,583	19,334	8,334	11,000		19,334
MAHF Loan, Lonaconing Loans	2,284	2,284	2,284	1,702	582		2,284
Maryland Historical Trust	1,500	1,500	1,500	0	1,500		1,500
Fiscal Charges	6,890	6,495	25,000	0	0	25,000	25,000
<b>TOTAL DEBT SERVICE APPROPRIATIONS</b>	<b>\$ 6,308,214</b>	<b>\$ 15,798,260</b>	<b>\$ 6,035,387</b>	<b>\$ 4,227,749</b>	<b>1,840,393</b>	<b>\$ 25,000</b>	<b>\$ 6,093,142</b>



## Debt Service

### Why Incur Debt?

Most capital expenditures are too expensive to pay for during a single budget year. Just as most homeowners finance their homes with mortgages, governments also secure long-term borrowing for certain projects. Financing a project over a period of years will also assess the taxpayers that use the project, therefore, current residents do not pay 100% for a project that has future use.

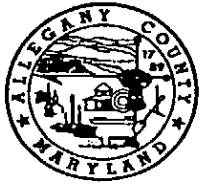
Interest rates for municipal financing tend to be lower than commercial due to the low risk associated with the government's ability to repay the debt. Interest paid is tax exempt by the federal government and by the state of Maryland. In other words, the borrowing cost is less expensive for municipalities. The debt is normally structured to coincide with the life of the project and before major renovation is needed.

#### History Of True Interest Costs

<u>Bond Issue</u>	<u>Interest Cost</u>
2001 PIB Refunding	3.85%
1998 PIB	4.39%
1997 PIB	5.14%
1996 PIB	5.59%
1995 PIB	4.77%
1994 PIB	4.49%
1992 PIB	5.20%
1991 PIB	6.10%

### Bond Agencies And Allegany County's Rating

Allegany County receives rating from two major bond credit rating agencies; Standard & Poor's (A-) and Moody's Investor Service (Baa1). These independent rating services rate organizations by evaluating their credit-worthiness. On February 24, 2000, Moody's Investor Service increased Allegany County's bond rating from Baa2 to Baa1 based upon the fiscal condition and policies of the County.



The chart below displays the various ratings each service provides:

Moody's Expanded Scale		Standard & Poor's
Previous Symbol	New Symbol	Rating Symbol
Aaa	Aaa	AAA
Aa1	Aa1	AA+
Aa	Aa2	AA
	Aa3	AA-
A1	A1	A+
A	A2	A
	A3	A-
Baa1	Baa1	BBB+
Baa	Baa2	BBB
	Baa3	BBB-
Ba1	Ba1	BB+
Ba	Ba2	BB
	Ba3	BB-
B1	B1	B+
B	B2	B
	B3	B-

Strongest bonds in A and Baa groups are designated as A-1 and Baa-1 respectively

Plus (+) and minus (-) signs may be added to show relative standing within major rating categories

Moody's Investor has refined its rating system to include expanded bond rating symbols. Numerical modifiers 2 and 3 will be added to numerical modifier 1, used by Moody's since 1981 to distinguish issues that rank in the higher end of the rating category. Modifier 2 indicates the issue ranks in the mid-range of the category; modifier 3 indicates a ranking in the low range of the category. None of the modifiers will apply to issues rated Aaa, Caa, Ca, or C. Bond issues are rated Aa1, A1, Baa1, and B1 will remain unaffected by the expansion of symbols.



## Debt Affordability Message

F.Y. 2004

June 5, 2003

As part of the annual budget process, a five year capital improvement plan is developed in which numerous and varied capital requests from all sources are evaluated. A committee of Planning, Public Works, and Finance personnel meet along with the County Administrator to review and prioritize these requests and to develop a time frame of when and how much debt the county will incur to fund these projects based upon a debt affordability model.

The County Commissioners have imposed guidelines on the amount of general obligation debt which may be borrowed by the County to fund these projects. These five guidelines along with the self imposed limits are listed below with the projected ratios for fiscal years 2004 through 2006. The self imposed limits are at 90% of the maximum rate.

<b>Projected Allegany County Ratios</b>	<b>Maximum Rate @ 90%</b>	<b>F.Y. 2004</b>	<b>F.Y. 2005</b>	<b>F.Y. 2006</b>
1. G.F. Debt Service/G.F. Revenue	11.70%	7.87%	7.17%	7.15%
2. Debt/Capita	\$585	\$392	\$345	\$360
3. G.F. Debt Service/G.F.Expend.	13.50%	7.87%	7.18%	7.19%
4. Debt/Full Value	3.15%	1.10%	0.96%	0.98%

The current debt level is within self imposed limits. The current level of debt service will continue to strain future years' budgets but the County has significantly reduced the number of projects that would have required future bond funding. It should be noted that Allegany County committed to three years of no bond borrowing after the 1998 bond issue but it is expected to be closer to seven years. The County refinanced approximately \$9.2 million of debt in September 2001 in order to take advantage of lower interest rates. No new debt was issued or included in the September 2001 financing. The total savings on this refinancing is computed at over \$500,000 which will be realized over a 15 year period.



## **What Is Debt Affordability?**

The County Commissioners have imposed voluntary guidelines on the amount of general obligation debt which may be borrowed by the County. Debt affordability computes the maximum amount of debt for the County.

## **What If The County Is Under Its Debt Affordability Limits?**

When the County is under its debt affordability limits, the capacity for additional borrowing is available. It should be noted that if the County were to incur additional debt, the debt service payments on the new debt would take away from the amount the County could spend on appropriations for education, public safety, and other government services unless new revenues or tax increases are realized.

## **What Debt Affordability Factor Constrains The County The Most?**

The factor that constrains the amount the County may borrow is debt per capita. The County's self imposed limit is \$585 per resident.

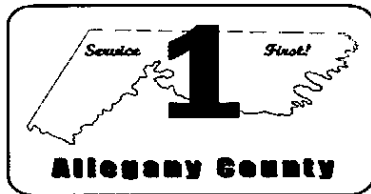
## **Does The County Count Prisoners In The State And Federal Prisons?**

In the early 1990's a federal prison and state prison located within the County. During the 2000 census, there were approximately 3,000 prisoners in these facilities. While the County recognizes the positive economic impact of these facilities, the County does not count these residents when running debt affordability models because of the minimal income taxes prisoners pay. If the County did count prisoners, approximately \$1.8 million could additionally be borrowed. The County has adopted the most fiscal conservative stance in this matter relating to debt management.

## **How Long Does It Take The County To Pay Off Debt?**

The County has adopted a 15 year term to payoff debt.

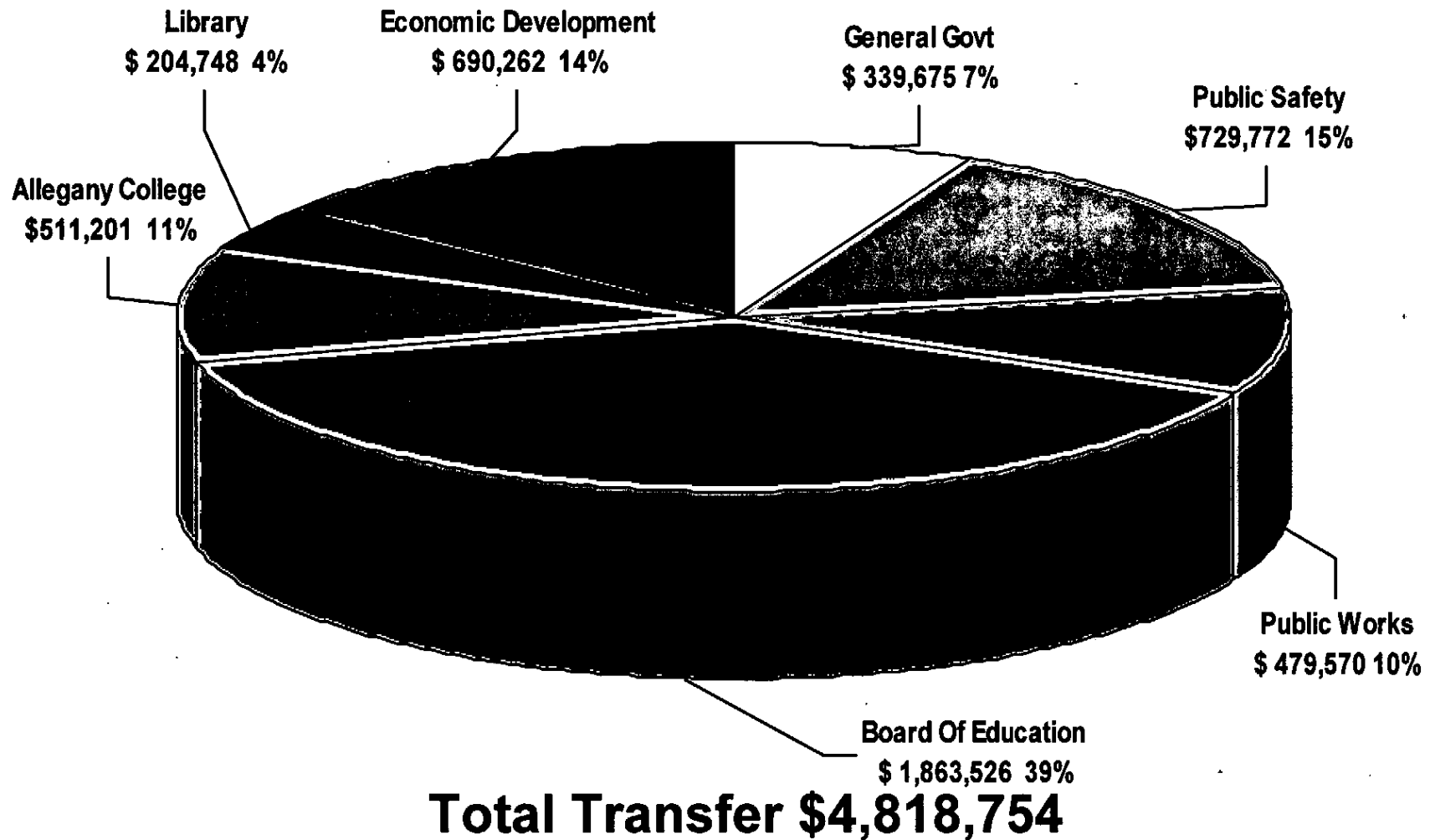




# Allegany County, Maryland

## General Fund Debt Service Transfer

### FY 2004 Budget

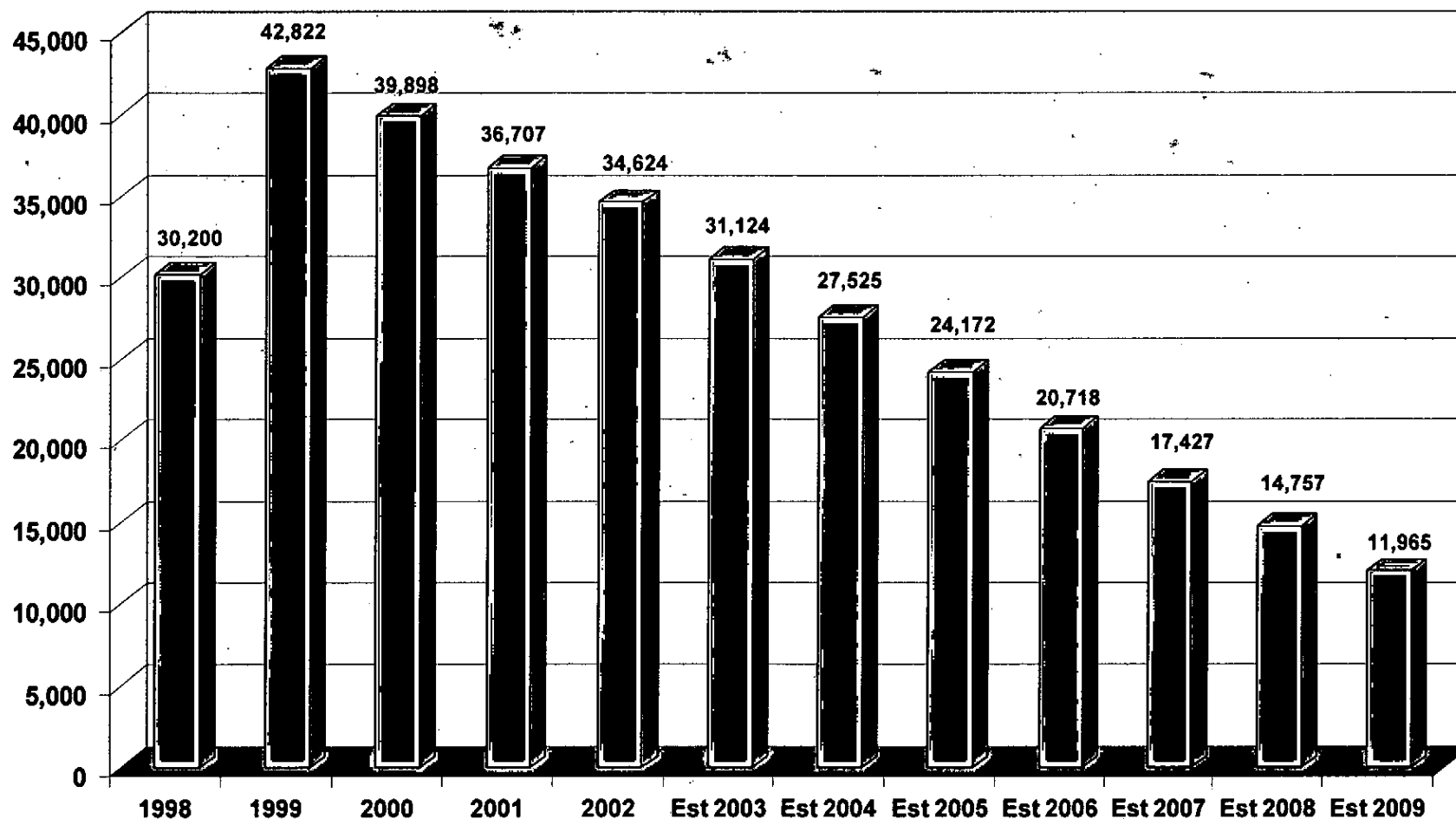




# **Allegany County, Maryland**

## **Existing General Obligation Debt**

(Dollars in Thousands)

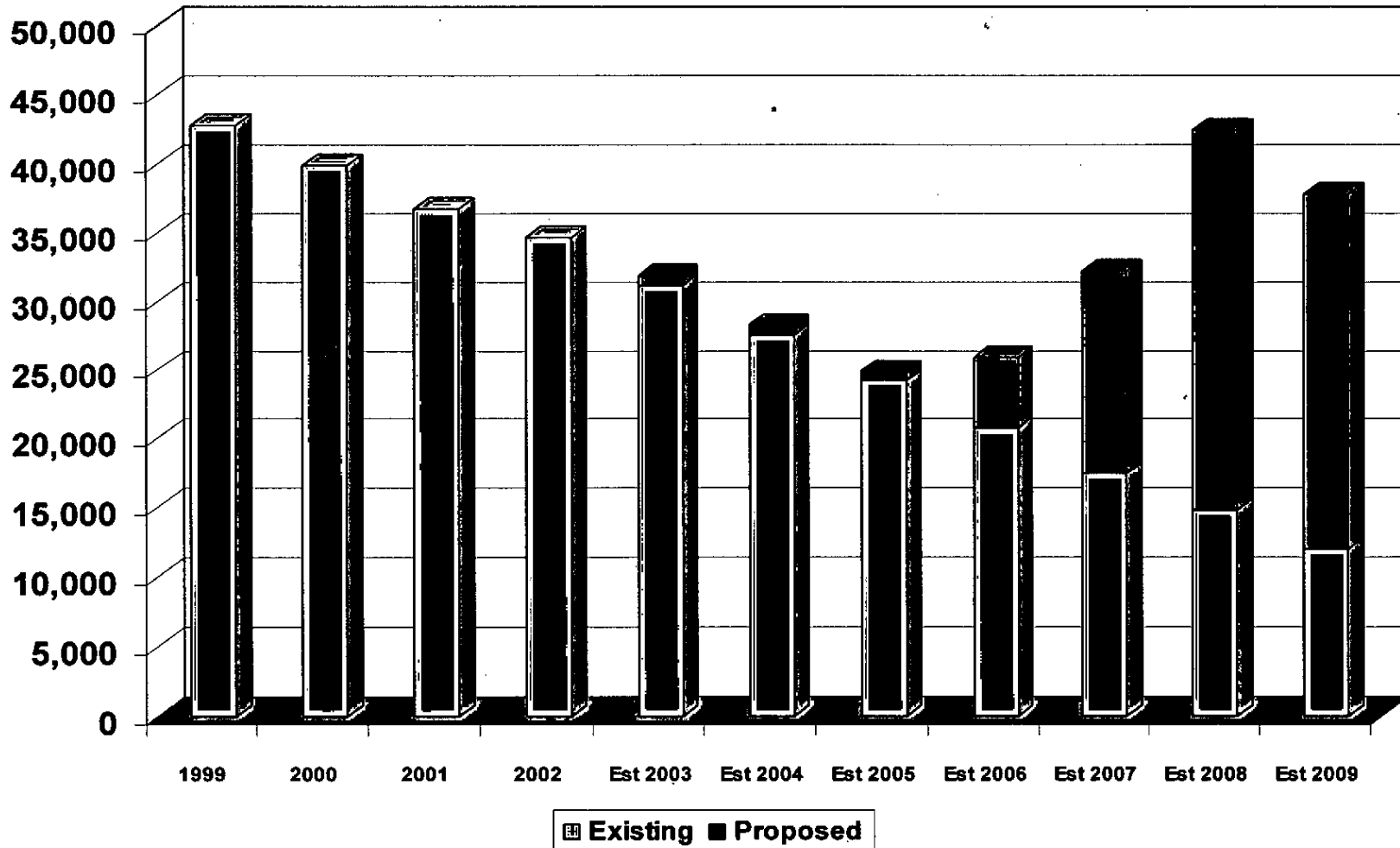




# Allegany County, Maryland

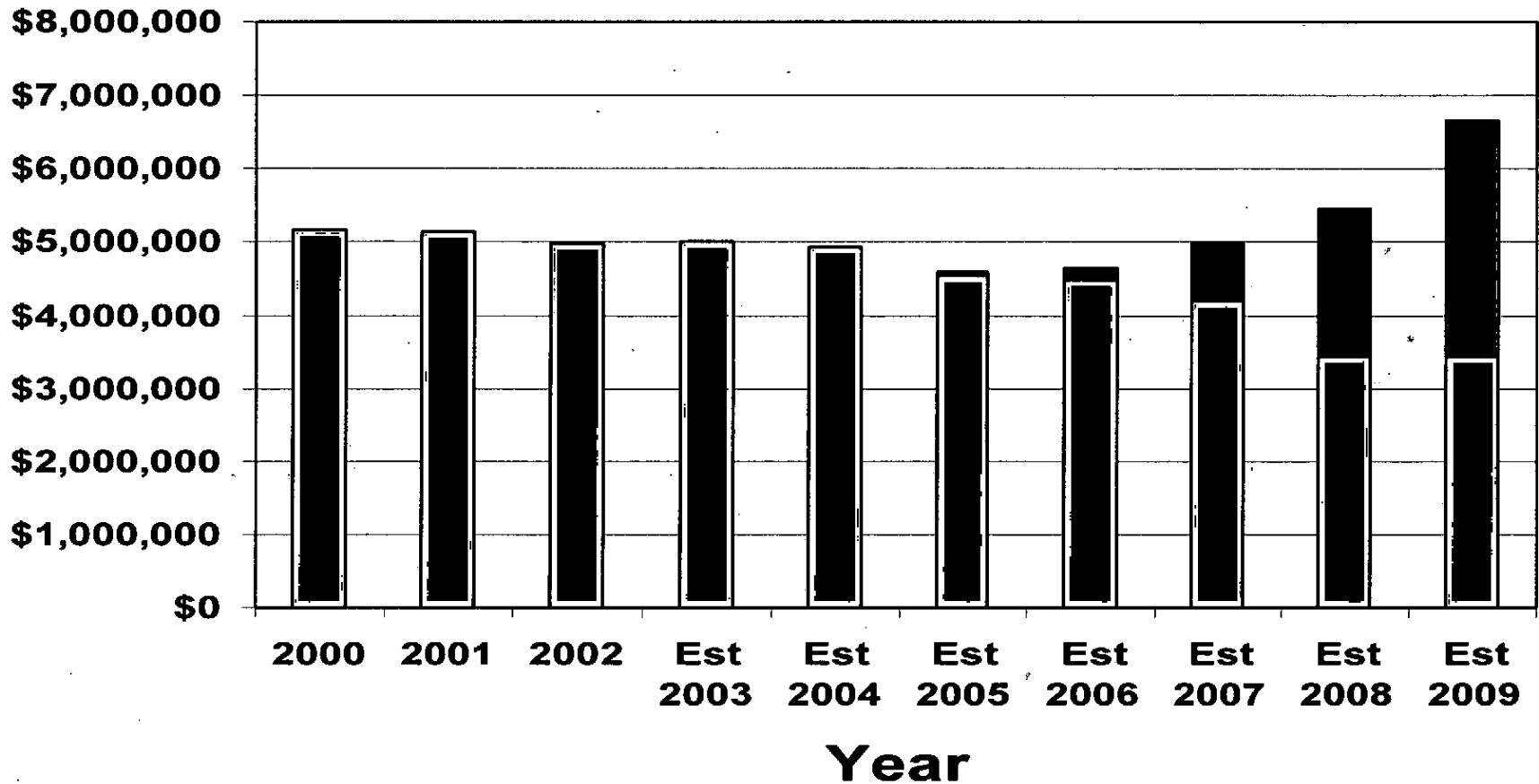
## Existing & Proposed General Obligation Debt

(Dollars in Thousands)





# General Fund Estimated Debt Service Payments



Existing Proposed



# ALLEGANY COUNTY, MARYLAND

## CAPITAL PROJECTS FUNDS

June 5, 2003

### SUMMARY OF ALL CAPITAL PROJECTS FUNDS SUMMARY SCHEDULE OF ESTIMATED REVENUES

<b>FUND REVENUES</b>	<b>FY 2001 Actual Revenues</b>	<b>FY 2002 Actual Revenues</b>	<b>FY 2003 Original</b>	<b>FY 2004 Request</b>	<b>FY 2004 Approved</b>
Capital Projects Fund	\$ 1,020,444	\$ 2,136,302	\$ 3,663,300		\$ 6,198,000
PAYGO Capital Reserve Fund	1,630,559	3,101,170	7,488,066		989,000
Public Improvement Bonds:					
Public Improvement Bond of 1998	242,501	394,947	682,011		0
Public Improvement Bond of 2001	0	223,705	0		0
Public Improvement Bond of 2005	0	0	0		906,100
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 2,893,504</b>	<b>\$ 5,856,124</b>	<b>\$ 11,833,377</b>		<b>\$ 8,093,100</b>
<b>TRANSFERS-IN to the:</b>					
Capital Projects Fund	\$ 274,128	\$ 113,734	\$ 0		\$ 0
PAYGO Capital Reserve Fund	730,841	1,002,971	0		0
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 1,004,969</b>	<b>\$ 1,116,705</b>	<b>\$ 0</b>		<b>\$ 0</b>
<b>TOTAL ESTIMATED REVENUES AND TRANSFERS-IN</b>	<b>\$ 3,898,473</b>	<b>\$ 6,972,829</b>	<b>\$ 11,833,377</b>		<b>\$ 8,093,100</b>



# ALLEGANY COUNTY, MARYLAND

## CAPITAL PROJECTS FUNDS

June 5, 2003

### SUMMARY OF ALL CAPITAL PROJECTS FUNDS (Con't) SUMMARY SCHEDULE OF ESTIMATED APPROPRIATIONS

FUND	FY 2001 Actual Expenditures	FY 2002 Actual Expenditures	FY 2003 Original	FY 2004 Request	FY 2004 Approved
<b>APPROPRIATIONS</b>					
Capital Projects Fund	\$ 2,113,198	\$ 3,009,232	\$ 3,663,300	\$ 6,178,000	\$ 6,178,000
PAYGO Capital Reserve Fund	5,097,367	4,612,520	7,284,667	955,500	955,500
Public Improvement Bonds:					
Public Improvement Bond of 1998	2,506,156	1,610,870	682,011	0	0
Public Improvement Bond of 2001	0	207,420	0	0	0
Public Improvement Bond of 2005	0	0	0	906,100	906,100
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,716,721</b>	<b>\$ 9,440,042</b>	<b>\$ 11,629,978</b>	<b>\$ 8,039,600</b>	<b>\$ 8,039,600</b>
<b>TRANSFERS-OUT from the:</b>					
Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 20,000	\$ 20,000
PAYGO Capital Reserve Fund	188,025	813,542	203,399	33,500	33,500
PIB 1998 Fund	334,287	403,280	0	0	0
PIB 2001 Fund	0	16,285	0	0	0
<b>TRANSFERS-OUT</b>	<b>\$ 522,312</b>	<b>\$ 1,233,107</b>	<b>\$ 203,399</b>	<b>\$ 53,500</b>	<b>\$ 53,500</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 10,239,033</b>	<b>\$ 10,673,149</b>	<b>\$ 11,833,377</b>	<b>\$ 8,093,100</b>	<b>\$ 8,093,100</b>



**ALLEGANY COUNTY, MARYLAND**  
**CAPITAL PROJECTS FUNDS**  
 June 5, 2003  
**CAPITAL PROJECTS FUND**  
**SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS**

<b>ESTIMATED REVENUES</b>	<b>FY 2001 Actual</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Original</b>	<b>FY 2004 Request</b>	<b>FY 2004 Approved</b>
Federal Revenues:					
Department Of Transportation	\$ 0	\$ 0	914,000	\$	0
EPA Grant	21,179	75,425	0		0
FEMA	832,308	484,021	0		0
ARC Grant	0	0	212,000		765,000
CDBG Grant	0	243,185	0		0
Federal Program Income	13,717	0	0		0
State Revenues:					
State Aid - Highway	21,800	1,036,376	1,927,400		1,644,000
State TEA-21 Enhancement Grant	0	0	0		1,588,000
Department of Environment Grant	45,375	214,523	225,000		216,000
Bureau Of Mines Waste Reclamation	0	37,273	0		0
Md Dept Of Public Safety	-166	0	0		0
Program Open Space	15,750	0	0		93,000
Miscellaneous State Grant	40,618	8,755	0		343,000
Md Historic Preservation Grant	0	9,382	0		0
Other Intergovernmental	7,362	18,996	150,000		315,500
Interest	22,501	8,366	0		0
Donations	0	0	22,400		30,000
Loan Proceeds	0	0	150,000		730,000
Unexpended Fund Balance	0	0	62,500		473,500
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 1,020,444</b>	<b>\$ 2,136,302</b>	<b>\$ 3,663,300</b>		<b>\$ 6,198,000</b>
TRANSFERS-IN from the:					
General Fund	\$ 209,990	\$ 47,500	\$ 0		\$ 0
1998 Public Improvement Bonds	64,138	66,234	0		0
TOTAL TRANSFERS-IN	\$ 274,128	\$ 113,734	\$ 0		\$ 0
<b>TOTAL ESTIMATED REVENUES AND TRANSFERS-IN</b>	<b>\$ 1,294,572</b>	<b>\$ 2,250,036</b>	<b>\$ 3,663,300</b>		<b>\$ 6,198,000</b>



# ALLEGANY COUNTY, MARYLAND

## CAPITAL PROJECTS FUNDS

June 5, 2003

## CAPITAL PROJECTS FUND

### SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

APPROPRIATIONS	FY 2001 Actual	FY 2002 Actual	FY 2003 Original	FY 2004 Request	FY 2004 Approved
Landfill Water Line Extension	\$ 2,255	\$ 0	\$ 0	\$ 0	\$ 0
Bowman's Addition Demolition	0	243,861	0	0	0
Flood Grant - 3.2 Million	8,782	35,174	0	0	0
Potomac Hill Acid Mine Drainage	0	108,285	0	0	0
Washington Street Library	0	121,771	0	0	0
Rye Street Bridge	0	0	0	40,000	40,000
Flood Mitigation - Locust Grove	67,609	58,641	0	0	0
Flood Mitigation - Georges Creek	14,377	27,673	0	0	0
Disaster Resistance	424,017	14,320	0	0	0
Westernport Storm Pond	12,750	39,142	0	0	0
Riverside Industrial Park	968,173	117,059	0	50,000	50,000
Street Signs	-18	0	0	0	0
Westernport Landfill Cap	9,346	47,911	362,500	946,000	946,000
Allegany Highlands Trail	100,013	101,218	2,057,400	4,130,000	4,130,000
FEMA Georges Creek	444,131	865,740	0	0	0
Lonaconing Greenway Park	8,835	368,830	0	0	0
Allconet II	0	0	0	300,000	300,000
Washington Street Library Exterior	0	0	0	712,000	712,000
Pleasant Valley Road	52,928	859,225	1,018,400	0	0
Potomac Mills Acid Mine Drainage	0	382	225,000	0	0
<b>Total Appropriations</b>	<b>\$ 2,113,198</b>	<b>\$ 3,009,232</b>	<b>\$ 3,663,300</b>	<b>\$ 6,178,000</b>	<b>\$ 6,178,000</b>
<b>TRANSFERS-OUT to the:</b>					
General Fund	\$ 0	\$ 0	\$ 0	\$ 20,000	\$ 20,000
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
<b>TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 2,113,198</b>	<b>\$ 3,009,232</b>	<b>\$ 3,663,300</b>	<b>\$ 6,198,000</b>	<b>\$ 6,198,000</b>





**ALLEGANY COUNTY, MARYLAND**  
**CAPITAL PROJECTS FUNDS**  
 June 5, 2003  
**PAY AS YOU GO CAPITAL RESERVE FUND**  
**SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS**

	FY 2001 Actual	FY 2002 Actual	FY 2003 Original	FY 2004 Request	FY 2004 Approved
<b>ESTIMATED REVENUES</b>					
Federal Grants	\$ 857,183	\$ 925,129	\$ 2,500,000		\$ 0
State Grants	210,757	1,910,713	3,408,500		0
Miscellaneous Revenue	157,950	16,392	0		0
Interest	404,669	122,888	0		0
Lease Proceeds	0	126,048	0		0
Other Intergovernmental	0	0	100,000		0
Unexpended Fund Balance	0	0	1,479,566		989,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 1,630,559</b>	<b>\$ 3,101,170</b>	<b>\$ 7,488,066</b>		<b>\$ 989,000</b>
<b>TRANSFERS-IN from the:</b>					
General Fund	\$ 610,841	\$ 47,703	\$ 0		\$ 0
Highway Fund	120,000	305,268	0		0
Paygo Fund	0	650,000	0		0
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 730,841</b>	<b>\$ 1,002,971</b>	<b>\$ 0</b>		<b>\$ 0</b>
<b>TOTAL ESTIMATED REVENUES AND TRANSFERS-IN</b>	<b>\$ 2,361,400</b>	<b>\$ 4,104,141</b>	<b>\$ 7,488,066</b>		<b>\$ 989,000</b>
<b>APPROPRIATIONS</b>					
Library Main Branch Mechanical Upgrade	\$ 0	\$ 0	\$ 275,000	0	\$ 0
Helman Drive Stream Channel Restoration	0	0	35,000	17,500	17,500
Allconet II	0	0	4,800,000	0	0
Mt. Savage Waterline	0	0	751,000	0	0
Allegany College Physical Education Building	0	0	33,857	0	0
NRCS Flood Projects	189,627	48,767	0	0	0
Capital	0	135,163	0	0	0
MGT Board Of Education Performance Audit	35,000	0	0	0	0
North Cresap Street Improvements	0	0	145,000	145,000	145,000



# ALLEGANY COUNTY, MARYLAND

## CAPITAL PROJECTS FUNDS

June 5, 2003

### PAY AS YOU GO CAPITAL RESERVE FUND

#### SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2001	FY 2002	FY 2003	FY 2004	FY 2004
	Actual	Actual	Original	Request	Approved
<b>APPROPRIATIONS (Continued)</b>					
PPG Office Demolition	\$ 51,136	\$ 11,998	\$ 0	\$ 0	\$ 0
Tax Software	109,647	48,132	0	0	0
Allegany College Phase II Reroofing	0	2,790	48,810	0	0
PPG Water Sytem Repair	34,972	1,095	0	0	0
Computer Network	40,066	15,379	0	0	0
911 Radio System	11,136	2,210	0	0	0
Roads Paving Program	548,183	575,143	0	0	0
Other Public Road Improvements	280,128	197,646	0	0	0
Fairgrounds Multi-Purpose Building	1,803,328	237,928	0	0	0
John Humbird School Addition & Roof	34,756	42,501	391,000	196,000	196,000
Financial System Upgrade	150,460	52,565	0	70,000	70,000
Coney Roads Garage	0	447,143	0	0	0
Washington Middle Classrooms	205,924	0	0	0	0
Board Of Education Maintenance Building	200,000	0	0	0	0
Georges Creek Elementary Roof	7,037	61,436	0	0	0
Barton Industrial Park	15,585	21,566	0	287,000	287,000
Remodel Old Jail	6,100	78,071	625,000	150,000	150,000
Bowman Addition Flood Mitigation	497,801	1,008,993	180,000	90,000	90,000
Louise Drive Paving	0	267,027	0	0	0
Board Of Education Capital	0	955,268	0	0	0
Industrial Park Signage	38,518	2,634	0	0	0
Town Creek Bridge	837,963	399,065	0	0	0
<b>TOTAL ESTIMATED APPROPRIATIONS</b>	<b>5,097,367</b>	<b>4,612,520</b>	<b>7,284,667</b>	<b>955,500</b>	<b>955,500</b>
<b>TRANSFERS-OUT to the:</b>					
General Fund	\$ 0	\$ 20,000	\$ 203,399	\$ 33,500	\$ 33,500
PAY AS YOU GO CAPITAL RESERVE FUND	0	650,000	0	0	0
Debt Service Fund	188,025	43,542	0	0	0
Special Revenue Funds	0	100,000	0	0	0
<b>Total Transfers Out</b>	<b>\$ 188,025</b>	<b>\$ 813,542</b>	<b>\$ 203,399</b>	<b>\$ 33,500</b>	<b>\$ 33,500</b>
<b>TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 5,285,392</b>	<b>\$ 5,426,062</b>	<b>\$ 7,488,066</b>	<b>\$ 989,000</b>	<b>\$ 989,000</b>



**ALLEGANY COUNTY, MARYLAND**  
**CAPITAL PROJECTS FUNDS**  
 June 5, 2003  
**1998 PUBLIC IMPROVEMENT BOND FUND**  
**SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS**

	FY 2001 Actual	FY 2002 Actual	FY 2003 Original	FY 2004 Request	FY 2004 Approved
<b>ESTIMATED REVENUES</b>					
State Grants	\$ 83,706	\$ 372,427	\$ 600,000		\$ 0
Other Agency Revenue	0	1,503	0		0
Miscellaneous	7,420	3,020	0		0
Unexpended Bond Proceeds	0	0	82,011		0
Interest	151,375	17,997	0		0
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 242,501</b>	<b>\$ 394,947</b>	<b>\$ 682,011</b>		<b>\$ 0</b>
<b>APPROPRIATIONS</b>					
Mount Savage School	\$ 400,335	\$ 212,258	\$ 82,011	\$ 0	\$ 0
Correctional Facility	907,922	1,237,168	600,000	0	0
George's Creek Library	1,823	0	0	0	0
Beall High School Roof	54,044	0	0	0	0
Lavale Library	156,603	6,400	0	0	0
Science Building - AC	370,854	0	0	0	0
South Penn Roof	71,032	0	0	0	0
Beall Elementary Roof	83,000	0	0	0	0
Allegany College Phase I	191,788	0	0	0	0
Bond Interest	188,755	155,044	0	0	0
Family Crisis Center	80,000	0	0	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,506,156</b>	<b>\$ 1,610,870</b>	<b>\$ 682,011</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TRANSFERS-OUT to the:</b>					
Transfer To Capital Projects Fund	\$ 64,138	\$ 66,234	\$ 0	\$ 0	\$ 0
Transfer To Revolving Building Fund	262,954	337,046	0	0	0
Transfer To CDBG Fund	7,195	0	0	0	0
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 334,287</b>	<b>\$ 403,280</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 2,840,443</b>	<b>\$ 2,014,150</b>	<b>\$ 682,011</b>	<b>\$ 0</b>	<b>\$ 0</b>



# ALLEGANY COUNTY, MARYLAND

## CAPITAL PROJECTS FUNDS

June 5, 2003

### 2001 PUBLIC IMPROVEMENT BOND FUND

#### SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2001 Actual	FY 2002 Actual	FY 2003 Original	FY 2004 Request	FY 2004 Approved
<b>ESTIMATED REVENUES</b>					
Bond Proceeds	\$ 0	\$ 196,632	\$ 0		\$ 0
Interest	0	27,073	0		0
<b>TOTAL ESTIMATED REVENUES</b>	<u>\$ 0</u>	<u>\$ 223,705</u>	<u>\$ 0</u>		<u>\$ 0</u>
<b>APPROPRIATIONS</b>					
Bond Closing	\$ 0	\$ 207,420	\$ 0	\$ 0	\$ 0
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 0</u>	<u>\$ 207,420</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>TRANSFERS-OUT to the:</b>					
Transfer To The Debt Service Fund	\$ 0	\$ 16,285	\$ 0	\$ 0	\$ 0
Total Transfers Out	<u>\$ 0</u>	<u>\$ 16,285</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS-OUT</b>	<u>\$ 0</u>	<u>\$ 223,705</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

### 2005 PUBLIC IMPROVEMENT BOND FUND

#### SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2001 Actual	FY 2002 Actual	FY 2003 Original	FY 2004 Request	FY 2004 Approved
<b>ESTIMATED REVENUES</b>					
Future Bond Proceeds	\$ 0	\$ 0	\$ 0		\$ 906,100
Interest	0	0	0		0
<b>TOTAL ESTIMATED REVENUES</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 906,100</u>
<b>APPROPRIATIONS</b>					
Allegany College PE Building Renovation	\$ 0	\$ 0	\$ 0	\$ 560,100	\$ 560,100
Cash Valley Roof				96,000	96,000
North Branch Building Renovation	0	0	0	250,000	250,000
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 906,100</u>	<u>\$ 906,100</u>
<b>TOTAL ESTIMATED APPROPRIATIONS</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 906,100</u>	<u>\$ 906,100</u>

**ALLEGANY COUNTY, MARYLAND  
CAPITAL CONSTRUCTION FY 2004**

**JUNE 5, 2003**

**CAPITAL PROJECT SUMMARY - SPECIAL REVENUE, CAPITAL PROJECT AND ENTERPRISE FUNDS  
PROJECT LENGTH BUDGETS AND FY 2004 BUDGET**

Project Description	Project No.	LOCAL SOURCES					NON LOCAL SOURCES		Total Costs/ Sources	Estimated Expenditures to 6/30/03	FY 2004 Budget	
		Public Improvement Bonds	Bond Issue	Loans	Loan Type	Other Local Sources	Total Local Sources	Federal Grants				State Grants
Capital Project Funds:												
General Government:												
Miscellaneous General Fund						53,500	53,500			53,500	0	53,500
Financial System Enhancements	420S					273,050	273,050			273,050	203,050	70,000
Public Safety:												
Helman Drive	418O					138,000	138,000		138,000	276,000	120,500	17,500
Bowmans Addition Flood Mit.	420B					290,000	290,000	1,752,000	290,300	2,332,300		90,000
Public Works:												
North Cresap Street Imp	418R					145,000	145,000			145,000	0	145,000
Westport Landfill Cap	4090			730,000	MDE	216,000	946,000			946,000	0	946,000
Rye Street Bridge	409R					116,000	116,000		507,300	623,300	8,660	40,000
Remodeling Old Jail	420J					600,000	600,000		978,000	1,578,000	1,028,000	150,000
Education:												
John Humbird Addition	420H					743,000	743,000			743,000	557,000	186,000
John Humbird Roof	420H					39,000	39,000			39,000	29,000	10,000
Cash Valley Roof		96,000	2005			96,000	192,000			192,000	0	96,000
AC Physical Education Building		1,158,104	2005				1,158,104			1,158,104	0	560,100
Recreation and Culture:												
Wash. Steet Library Interior	4094					369,000	369,000		343,000	712,000	712,000	712,000
Allegheny Highlands Trail	410X					147,000	147,000	1,706,000	6,443,000	8,296,000	850,000	4,130,000
Economic Development:												
North Branch Renovation		250,000	2005				250,000			250,000	0	250,000
Riverside Industrial Park	410R					50,000	50,000			50,000	0	50,000
Barton Business Park Phase I	4202					287,000	287,000			287,000	0	287,000
Aliconet II						300,000	300,000	2,500,000	2,009,440	4,809,440	0	300,000
Total Capital Project Funds		1,504,104		730,000		3,862,550	6,096,654	5,958,000	10,709,040	22,763,694	3,508,210	8,093,100

## ALLEGANY COUNTY, MARYLAND

## CAPITAL CONSTRUCTION FY 2004

JUNE 5, 2003

CAPITAL PROJECT SUMMARY - SPECIAL REVENUE, CAPITAL PROJECT AND ENTERPRISE FUNDS  
PROJECT LENGTH BUDGETS AND FY 2004 BUDGET

Project Description	Project No.	LOCAL SOURCES				NON LOCAL SOURCES		Total Costs/ Sources	Estimated Expenditures to 6/30/03	FY 2004 Budget
		Public Improvement Bonds	Bond Issue	Loans	Loan Type	Other Local Sources	Total Local Sources			
<b>Highway Fund</b>										
Mason Road Bridge						46,000	46,000	184,000	0	230,000
<b>Total Highway Fund</b>		0		0		46,000	46,000	184,000	0	230,000
<b>Coal Haul Roads</b>										
Beechwood Road Bridge						31,000	31,000	124,000	155,000	78,700
Bartlett Run Road Bridge						98,700	98,700	394,800	493,500	25,600
<b>Total Coal Haul Roads</b>		0		0		129,700	129,700	518,800	0	104,300
<b>Revolving Building Fund</b>										
Commerce Center Access Road	262H					32,000	32,000	128,000	160,000	160,000
North Branch Facility Mgmt						18,000	18,000		18,000	18,000
Barton Industrial Park	262C			358,000		30,154	388,154		1,388,154	1,388,154
<b>Total Revolving Bldg Fund</b>		0		358,000		80,154	438,154	128,000	1,000,000	1,566,154
<b>Enterprise Funds:</b>										
<b>Sewer:</b>										
Creasaptown I&I	512B			1,125,000	State		1,125,000		1,125,000	400,000
Bowling Green I&I	512A			1,100,000	State		1,100,000		1,100,000	350,000
Georges Creek I&I	512C			1,350,000	State		1,350,000		1,350,000	1,000,000
Celanese STP Upgrade	5125			2,100,000	State	6,500,000	8,600,000		12,080,000	6,000,000
Georges Creek STP Upgrade				1,000,000	State		1,000,000	920,000	1,920,000	800,000
<b>Water:</b>										
Klondike Water System	512P			465,000	FmHA		465,000	1,000,000	1,465,000	15,000
Morantown Water System	512Y			170,000	FmHA		170,000	510,000	680,000	3,000
Consol Water System	512J			104,500	FmHA		104,500	355,000	879,000	250,000
<b>Nursing Home:</b>										
Nursing Home Switchgear						125,000	125,000		125,000	0
<b>Total Enterprise Funds</b>		0		7,414,500		6,625,000	14,039,500	2,785,000	3,899,500	2,818,000
<b>Total Capital Construction</b>		\$ 1,504,104		\$ 8,502,500		\$ 10,743,404	\$ 20,750,008	\$ 9,573,800	15,608,540	\$ 45,932,348
									6,870,410	\$ 20,699,554



# ALLEGANY COUNTY, MARYLAND

## ENTERPRISE FUNDS

June 5, 2003

### SUMMARY OF ALL ENTERPRISE FUNDS

### SUMMARY SCHEDULE OF ESTIMATED REVENUES AND EXPENDITURES

FUND	FY 2001	FY 2002	FY 2003	FY 2004	FY 2004
REVENUES	Actual	Actual	Original	Request	Approved
Water Districts	\$ 1,283,760	\$ 1,756,370	\$ 1,386,686		\$ 1,361,088
Sanitary Districts	5,221,579	5,434,971	5,978,229		6,230,699
Nursing Home	6,699,433	8,002,624	8,822,552		8,543,286
County Loan Fund	196,674	174,839	856,265		626,042
TOTAL ESTIMATED REVENUES	\$ 13,401,446	\$ 15,368,804	\$ 17,043,732		\$ 16,761,115
TRANSFERS-IN to the:					
County Loan Fund	\$ 0	\$ 126,560	\$ 0		\$ 0
TOTAL TRANSFERS-IN	\$ 1,457,950	\$ 152,000	\$ 0		\$ 0
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 14,859,396	\$ 15,520,804	\$ 17,043,732		\$ 16,761,115
APPROPRIATIONS					
Water Districts	\$ 1,063,154	\$ 1,380,139	\$ 1,386,686	\$ 1,361,088	\$ 1,361,088
Sanitary Districts	5,552,811	5,577,244	5,978,229	6,230,699	6,230,699
Nursing Home	6,516,432	7,436,100	8,822,552	8,543,286	8,543,286
County Loan Fund	0	0	0	0	0
TOTAL APPROPRIATIONS	\$ 13,132,397	\$ 14,393,483	\$ 16,187,467	\$ 16,135,073	\$ 16,135,073
TRANSFERS-OUT from the:					
County Loan Fund	724,927	\$ 902,907	\$ 856,265	\$ 626,042	\$ 626,042
TOTAL TRANSFERS-OUT	\$ 724,927	\$ 902,907	\$ 856,265	\$ 626,042	\$ 626,042
TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS OUT	\$ 13,857,324	\$ 15,296,390	\$ 17,043,732	\$ 16,761,115	\$ 16,761,115



**ALLEGANY COUNTY, MARYLAND**  
**PROPRIETARY FUND TYPE - ENTERPRISE FUNDS**  
**WATER DISTRICTS**

June 5, 2003

**DETAILED SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS**

	FY 2001 Actual	FY 2002 Actual	FY 2003 Original	FY 2004 Request	FY 2004 Approved
<b>ESTIMATED REVENUES</b>					
Water Service Charges	\$ 731,879	\$ 1,024,747	\$ 1,119,686		\$ 1,049,808
Interest	22,348	18,511	9,300		16,480
Grant Revenue	529,533	713,112	0		0
Tap Fees	0	0	5,600		18,500
Retained Earnings	0	0	252,100		276,300
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 1,283,760</b>	<b>\$ 1,756,370</b>	<b>\$ 1,386,686</b>		<b>\$ 1,361,088</b>
<b>APPROPRIATIONS</b>					
Personnel Costs	\$ 147,656	\$ 189,530	\$ 196,131	\$ 163,021	\$ 163,021
Operating Expense	534,493	636,861	673,878	663,443	663,443
Capital Outlay	0	0	11,915	28,240	28,240
Debt Service, Interest	87,479	139,236	133,049	142,936	142,936
Depreciation	100,971	136,565	119,613	87,148	87,148
Depreciation, Contributed Capital	192,555	277,947	252,100	276,300	276,300
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,063,154</b>	<b>\$ 1,380,139</b>	<b>\$ 1,386,686</b>	<b>\$ 1,361,088</b>	<b>\$ 1,361,088</b>

**DETAIL SCHEDULE ESTIMATED REVENUES AND APPROPRIATIONS BY DISTRICT**

	Grahamtown District	Oldtown District	McCoole District	Ellerslie District	Eckhart District	Hoffman District	Route 36	Borden/ Zilthman	Carlos/ Shaft	Total
<b>ESTIMATED REVENUES</b>										
Operating Revenues:										
Water Service Charges	\$136,400	\$129,080	\$117,900	\$242,300	\$232,800	\$6,678	\$37,510	\$66,000	\$81,140	\$1,049,808
Tap Fees	0	0	1,900	7,500	5,000	90	190	1,000	800	16,480
Interest	2,000	2,000	5,000	5,000	2,000	0	500	0	2,000	18,500
Retained Earnings	16,400	43,800	69,000	28,300	32,750	1,850	25,000	26,200	33,000	276,300
<b>ESTIMATED REVENUES</b>	<b>\$154,800</b>	<b>\$174,880</b>	<b>\$193,800</b>	<b>\$283,100</b>	<b>\$272,550</b>	<b>\$8,618</b>	<b>\$63,200</b>	<b>\$93,200</b>	<b>\$116,940</b>	<b>\$1,361,088</b>
<b>APPROPRIATIONS</b>										
Personnel Costs	\$14,377	\$23,100	\$15,756	\$51,037	\$39,487	\$834	\$2,200	\$8,852	\$7,378	\$163,021
Operating Expense	91,600	86,252	49,600	156,667	145,854	3,900	36,000	39,800	53,770	663,443
Capital Outlay	0	0	0	0	28,240	0	0	0	0	28,240
Debt Service, Interest	26,523	14,964	47,065	2,682	21,175	479	0	14,353	15,695	142,936
Depreciation	16,400	43,800	69,000	28,300	32,750	1,850	25,000	26,200	33,000	276,300
Depreciation, Contributed Capital	5,900	6,764	12,379	44,414	5,044	1,555	0	3,995	7,097	87,148
<b>TOTAL APPROPRIATIONS</b>	<b>\$154,800</b>	<b>\$174,880</b>	<b>\$193,800</b>	<b>\$283,100</b>	<b>\$272,550</b>	<b>\$8,618</b>	<b>\$63,200</b>	<b>\$93,200</b>	<b>\$116,940</b>	<b>\$1,361,088</b>





**ALLEGANY COUNTY, MARYLAND**  
**PROPRIETARY FUND TYPE - ENTERPRISE FUNDS**  
**SANITARY DISTRICTS**

June 5, 2003

**DETAILED SCHEDULE OF ESTIMATED REVENUES**

<b><u>ESTIMATED REVENUES &amp; TRANSFERS IN</u></b>	<b>FY 2001</b>	<b>FY 2002</b>	<b>FY 2003</b>	<b>FY 2004</b>	<b>FY 2004</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Original</u></b>	<b><u>Request</u></b>	<b><u>Approved</u></b>
Operating Revenues:					
Sewer Service Charges	\$ 3,304,864	\$ 3,078,767	\$ 3,087,172		\$ 3,038,049
Vacancies	0	0	0		0
Water Service Charges	1,015,309	1,084,200	900,760		1,086,650
Connection fee	68,712	48,785	45,000		49,000
Interest	71,601	56,982	30,000		45,000
Miscellaneous	133,417	390,269	151,200		155,800
Retained earnings	0	0	1,100,000		1,100,000
Total Operating Revenue & Transfers	<u>\$ 4,593,903</u>	<u>\$ 4,659,003</u>	<u>\$ 5,314,132</u>		<u>\$ 5,474,499</u>
Debt Service Revenues:					
R/E Ad Valorem	\$ 420,653	\$ 462,829	\$ 422,666		\$ 450,000
Discounts	-4,511	-2,476	-5,900		-3,000
Front Footage	178,179	172,920	184,331		173,000
Frostburg	11,681	8,576	10,000		25,000
Semiannual Revenue	5	0	0		0
Service charges	0	0	0		0
Sewer Surcharge	0	0	56,600		115,000
Interest Debt Service	20,614	18,683	6,100		6,000
Enterprise Exemptions	317	174	300		200
Collection Fees	-9,694	-10,606	-10,000		-10,000
Total Debt Service Revenues	<u>\$ 617,244</u>	<u>\$ 650,100</u>	<u>\$ 664,097</u>		<u>\$ 756,200</u>
Construction Grants	\$ 10,432	\$ 125,868	\$ 0		\$ 0
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<u><u>\$ 5,221,579</u></u>	<u><u>\$ 5,434,971</u></u>	<u><u>\$ 5,978,229</u></u>		<u><u>\$ 6,230,699</u></u>



**ALLEGANY COUNTY, MARYLAND**  
**PROPRIETARY FUND TYPE - ENTERPRISE FUNDS**  
**SANITARY DISTRICTS**

June 5, 2003

**DETAILED SCHEDULE OF ESTIMATED APPROPRIATIONS**

APPROPRIATIONS	FY 2001 Actual	FY 2002 Actual	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
Personnel Costs	\$ 903,988	\$ 941,786	\$ 960,195	23.5	\$ 1,036,149	\$ 1,036,149	23.5
Operating Expense	2,887,317	2,915,592	2,896,274		2,935,700	2,935,700	
Capital Outlay	0	0	103,000		310,385	310,385	
Depreciation	390,281	429,708	390,000		400,000	400,000	
Depreciation, Contributed Capital	1,070,037	1,002,083	1,100,000		1,100,000	1,100,000	
Debt Service:							
Interest	301,188	288,075	303,760		223,465	223,465	
Contingency	0	0	225,000		225,000	225,000	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,552,811</b>	<b>\$ 5,577,244</b>	<b>\$ 5,978,229</b>		<b>\$ 6,230,699</b>	<b>\$ 6,230,699</b>	



**ALLEGANY COUNTY, MARYLAND**  
**PROPRIETARY FUND TYPE - ENTERPRISE FUNDS**  
**NURSING HOME**

June 5, 2003

**DETAILED SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS**

	FY 2001 Actual	FY 2002 Actual	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
<b>ESTIMATED REVENUES</b>							
Patient Service Revenue	\$ 6,628,948	\$ 7,945,256	\$ 8,775,692			\$ 8,467,275	
Other Income	70,485	57,368	46,860			76,011	
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 6,699,433</b>	<b>\$ 8,002,624</b>	<b>\$ 8,822,552</b>			<b>\$ 8,543,286</b>	
<b>TRANSFERS-IN</b>							
Transfer-in from General Fund	0	0	0			0	
<b>TOTAL ESTIMATED REVENUES AND TRANSFERS-IN</b>	<b>\$ 6,699,433</b>	<b>\$ 8,002,624</b>	<b>\$ 8,822,552</b>			<b>\$ 8,543,286</b>	
<b>APPROPRIATIONS</b>							
Personnel Costs	\$ 4,675,728	\$ 5,198,328	\$ 6,389,536	150.0	\$ 6,326,057	\$ 6,198,030	150.0
Operating Expense	1,710,030	2,068,222	2,044,188		1,946,266	1,946,266	
Capital Outlay	0	0	224,400		43,320	168,320	
Depreciation	130,674	169,550	135,000		199,500	199,500	
Contingency	0	0	29,428		28,143	31,170	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,516,432</b>	<b>\$ 7,436,100</b>	<b>\$ 8,822,552</b>		<b>\$ 8,543,286</b>	<b>\$ 8,543,286</b>	



**ALLEGANY COUNTY, MARYLAND**  
**PROPRIETARY FUND TYPE - ENTERPRISE FUNDS**  
**NURSING HOME**

June 5, 2003

**DETAILED SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS**

<b>APPROPRIATIONS</b>	<b>FY 2001 Actual</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Original</b>	<b>FTE</b>	<b>FY 2004 Request</b>	<b>FY 2004 Approved</b>	<b>FTE</b>
Medicare Unit	\$ 670,749	\$ 841,954	\$ 680,563		\$ 706,453	\$ 695,495	
Nursing Services	2,710,757	2,970,850	3,168,532		4,021,795	3,948,115	
Other Patient Care	539,236	626,677	574,990		648,776	643,042	
Dietary	822,646	864,778	902,138		883,888	873,094	
Laundry	197,658	195,586	196,566		210,385	208,335	
Custodial	249,314	247,424	296,172		293,195	279,810	
Plant Operations	499,289	568,540	668,988		630,273	747,969	
Administration	696,109	950,740	857,403		920,878	916,756	
Depreciation	130,674	169,550	132,600		199,500	199,500	
Miscellaneous/Contingency	0	0	104,444		28,143	31,170	
<b>TOTAL COUNTY NURSING HOME APPROPRIATIONS</b>	<b>\$ 6,516,432</b>	<b>\$ 7,436,099</b>	<b>\$ 7,582,396</b>		<b>\$ 8,543,286</b>	<b>\$ 8,543,286</b>	



**ALLEGANY COUNTY, MARYLAND**  
**PROPRIETARY FUND TYPE - ENTERPRISE FUNDS**  
**COUNTY LOAN FUND**

**DETAILED SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS**

	FY 2001 Actual	FY 2002 Actual	FY 2003 Original	FTE	FY 2004 Request	FY 2004 Approved	FTE
<b>ESTIMATED REVENUES</b>							
Operating Revenues:							
Interest	\$ 184,352	\$ 164,210	\$ 54,655			\$ 43,784	
Interest On Loans From Other Units	12,322	10,629	10,427			15,496	
Retained Earnings	0	0	791,183			566,762	
<b>ESTIMATED REVENUES</b>	<u>\$ 196,674</u>	<u>\$ 174,839</u>	<u>\$ 856,265</u>			<u>\$ 626,042</u>	
<b>TRANSFERS-IN from the:</b>							
General Fund	\$ 1,457,950	\$ 152,000	\$ 0			\$ 0	
<b>TOTAL TRANSFERS-IN</b>	<u>\$ 1,457,950</u>	<u>\$ 152,000</u>	<u>\$ 0</u>			<u>\$ 0</u>	
<b>TOTAL ESTIMATED REVENUES AND TRANSFERS IN</b>	<u>\$ 1,654,624</u>	<u>\$ 326,839</u>	<u>\$ 856,265</u>			<u>\$ 626,042</u>	
<b>APPROPRIATIONS</b>							
Operating Expense	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>	
<b>TRANSFERS-OUT to the:</b>							
General Fund	\$ 724,927	\$ 902,907	\$ 856,265		\$ 626,042	\$ 626,042	
<b>TOTAL TRANSFERS-OUT</b>	<u>\$ 724,927</u>	<u>\$ 902,907</u>	<u>\$ 856,265</u>		<u>\$ 626,042</u>	<u>\$ 626,042</u>	
<b>TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS OUT</b>	<u>\$ 724,927</u>	<u>\$ 902,907</u>	<u>\$ 856,265</u>		<u>\$ 626,042</u>	<u>\$ 626,042</u>	



# Allegany County, Maryland

May 29, 2003

## TAX LEVY AND DIFFERENTIAL

### Real Property

The State Tax Rate has been fixed by the Board of Public Works of the State of Maryland at 13.2 cents (\$0.1320) per \$100 of assessable real property subject to such tax which added to the non-city tax rate of \$1.000 dollars (\$1.0000) makes a total of \$1.1320 on each \$100 of assessable non-city property subject to such tax.

### Personal Property

The State Tax Rate has been fixed by the Board of Public Works of the State of Maryland at 0.0 cents (\$0.00) per \$100 of assessable personal property subject to such tax which added to the non-city tax rate of \$2.5000 dollars (\$2.5000) makes a total of \$2.5000 on each \$100 of assessable non-city property subject to such tax.

### Public Utilities

The State Tax Rate has been fixed by the Board Of Public Works of the State of Maryland at 0.33 cents (\$0.3300) of assessed value of the property of public utilities subject to such tax which added to the non-city tax rate of \$2.500 dollars (\$2.5000) makes a total of \$2.8300 on each \$100 of assessed value of property of public utilities non-city property subject to such tax.

In compliance with the provisions of Section 6-302 and 6-305 of the Tax Property Article of the Annotated Code of Maryland, the following tax rates will be levied in the municipalities in Allegany County:

Real Property				Personal Property & Public Utilities		
	Differential/ Set-Off Rate	Estimated Differential Tax Rebate Amount	Adjusted Levy	Differential/ Set-Off Rate	Estimated Differential Tax Rebate Amount	Adjusted Levy
Barton	\$0.0279		\$0.9721	\$0.0698		\$2.4302
Cumberland		\$428,516*	\$1.0000		\$147,241*	\$2.5000
Frostburg	\$0.0688		\$0.9312	\$0.1720		\$2.3280
Lonaconing	\$0.0465		\$0.9535	\$0.1163		\$2.3837
Luke	\$0.0502		\$0.9498	\$0.1255		\$2.3745
Midland	\$0.0279		\$0.9721	\$0.0698		\$2.4302
Westernport	\$0.0465		\$0.9535	\$0.1163		\$2.3837

\* This is equivalent to \$0.0753 set-off rate for real property and \$0.1883 on personal property

The Board of County Commissioners is, by authority of Section 10-301 of the Tax Property Article of the Annotated Code of Maryland, establishing a discount rate as follows: One percent (1%) shall be deducted from real property tax bills for County purposes which are paid in a full annual payment during the months of July and August. No discount will be provided on such tax bills during the month of September nor will any discounts be allowed on any other payments including personal property. Interest at the rate of one and one-half percent (1 ½%) per month, or fractional part thereof, shall be charged from the first day of October on full-year property and after thirty (30) days on half-year new construction property as allowed by Section 14-603 and Section 14-604 of the Tax Property Article of the Annotated Code of Maryland. On owner occupied residential real property, interest of one and one-half percent (1 ½%) per month shall be charged from October 1<sup>st</sup> on coupon number one (1) and January 1<sup>st</sup> for coupon number two (2). Furthermore the rate of redemption is eighteen percent (18%) per annum as allowed by Section 14-820 of the Tax Property Article of the Annotated Code Of Maryland.

## State Of Maryland

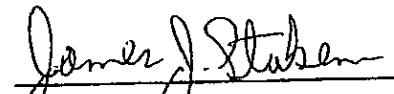
### Allegany County, To-Wit:

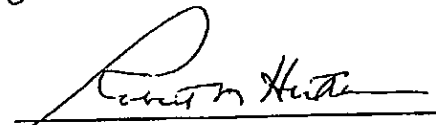
Chapter 261 of the Acts of 1918 of the Public General Laws of Maryland, provided that no discount will be allowed on State taxes. Interest at the rate of one percent (1%) per month will be collected from October 1<sup>st</sup>.

The Collector of Public Assessments of Allegany County, Maryland for the year July 1, 2003 through June 30, 2004 is hereby authorized and empowered to demand and receive from the non-city taxables of Allegany County the sum of \$1.1320 dollars (\$1.1320) on real property, the sum of \$2.5000 dollars (\$2.5000) on personal property, and the sum of \$2.8300 dollars (\$2.8300) on public utilities for One Hundred Dollars assessable non-city property subject to such tax, and the sums set forth herein for all assessable property located in each of the municipalities in said County and State, including State Tax rate as fixed by the Board of Public Works, agreeable to the Public General Laws of Maryland, in relation to collection of taxes on said assessments in Allegany County, Maryland.

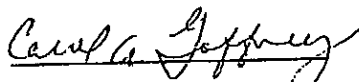
Given under our hands and seal this 29th day of May, 2003:

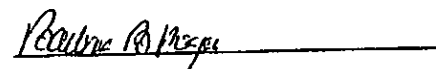
### County Commissioners Of Allegany County Maryland

  
James J. Stakem, President

  
Robert M. Hutcheson, Commissioner

Attest:

  
Carol A. Gaffney, Clerk

  
Barbara B. Roque, Commissioner



**SUPPLEMENTAL LEVY  
FOR  
SPECIAL TAXING AREAS OF  
ALLEGANY COUNTY, MARYLAND**

May 29, 2003

As provided by Statutes, the Collector of Public Assessments for Allegany County, Maryland, for the fiscal year 2003-2004, is hereby authorized and empowered to demand and receive from the taxpayers of the following Special Taxing Areas of Allegany County, Maryland, at the rates herein stated, on each one hundred dollars of assessable property located within said districts:

<u>DISTRICT</u>	<u>Real</u>	<u>Personal &amp; Public Utility</u>
<b>THE ALLEGANY COUNTY SANITARY DISTRICT, INC.</b> Section 658 of Title 9 of the Annotated Code of Maryland		
BEDFORD ROAD SANITARY DISTRICT	0.100	0.250
BOWLING GREEN SANITARY DISTRICT	0.158	0.395
BRADDOCK RUN SANITARY DISTRICT	0.004	0.010
CRESAPTOWN SANITARY DISTRICT	0.160	0.400
JENNINGS RUN-WILLS CREEK SANITARY DISTRICT	0.052	0.130
CASH VALLEY ROAD SUBDISTRICT	0.244	0.610
MCCOOLE SANITARY DISTRICT	0.140	0.350
FLINTSTONE-GILPIN SANITARY DISTRICT	0.200	0.500
FRANKLIN-BROPHYTOWN SANITARY DISTRICT	0.092	0.230
OLDTOWN SANITARY DISTRICT	0.096	0.240
GEORGE'S CREEK SANITARY DISTRICT	0.160	0.400
MEXICO FARMS SANITARY DISTRICT	0.184	0.460
OLDTOWN ROAD SANITARY DISTRICT	0.260	0.650
<b>BEDFORD ROAD VOLUNTEER FIRE COMPANY</b> Senate Bill 261, made and passed at the 1971 Session of the General Assembly of Maryland	0.040	0.100
<b>BEL AIR SPECIAL TAX AREA OF ALLEGANY COUNTY, MARYLAND</b> House Bill 254, made and passed at the 1965 Session of the General Assembly of Maryland	0.040	0.100
<b>BOWLING GREEN AND ROBERT'S PLACE SPECIAL TAXING AREA</b> House Bill 711, made and passed at the 1972 Session of the General Assembly of Maryland	0.032	0.080
<b>BOWLING GREEN VOLUNTEER FIRE COMPANY</b> Chapter 34 of the Laws of Maryland passed by the General Assembly at its 1974 Session	0.040	0.100
<b>CORRIGANVILLE LIGHT &amp; IMPROVEMENT ASSOCIATION</b> Code Home Rule Bill 4-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners	0.060	0.150



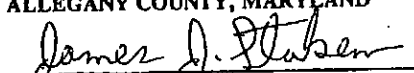
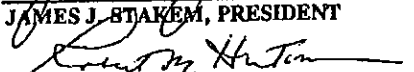
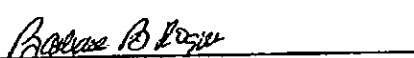
<b>CRESAPTOWN AMBULANCE TAXING AREA</b> Code Home Rule Bill 3-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners	0.028	0.070
<b>CRESAPTOWN CIVIC IMPROVEMENT ASSOCIATION</b> Chapter 169 of the Acts of the General Assembly of Maryland in its 1949 Session	0.040	0.100
<b>CRESAPTOWN SPECIAL FIRE TAX AREA</b> Code Home Rule Bill 3-91 passed 3rd day of May 1991 by the Board of Allegany County Commissioners	0.052	0.130
<b>ELLERSLIE SPECIAL TAX AREA OF ALLEGANY COUNTY</b> Chapter 587 of the Laws of Maryland passed by the General Assembly of Maryland at its 1963 Session	0.040	0.100
<b>LAVALE SANITARY COMMISSION OF ALLEGANY COUNTY</b> Chapter 13 of the Acts of the Extraordinary Session of the General Assembly of Maryland, 1947	0.100	0.250
<b>LAVALE VOLUNTEER FIRE DEPARTMENT, INCORPORATED</b> Chapter 850 of the Acts of the General Assembly of Maryland at its 1963 Session	0.040	0.100
<b>LAVALE VOLUNTEER RESCUE SQUAD, INC.</b> Senate Bill 890, made and passed at the 1972 Session of the General Assembly of Maryland	0.020	0.050
<b>MCCOOLE SPECIAL TAX AREA</b> Chapter 505 of the Acts of the General Assembly of Maryland at its 1965 Session	0.040	0.100
<b>MOSCOW SPECIAL TAXING AREA</b> Code Home Rule Bill 4-93 passed 21st day of April 1993 by the Board of Allegany County Commissioners	0.120	0.300
<b>MOUNT SAVAGE SPECIAL TAXING AREA</b> Chapter 99 of the Laws of Maryland passed by the General Assembly of Maryland at the 1950 Session	0.040	0.100
<b>POTOMAC PARK CITIZENS COMMITTEE, INC.</b> Chapter 843 of the Acts of the General Assembly of Maryland at its Regular Session of 1947	0.032	0.080
<b>RAWLINGS SPECIAL FIRE TAX AREA</b> Code Home Rule Bill 3-91 passed 3rd day of May 1991 by the Board of Allegany County Commissioners	0.060	0.150

Said taxes are to be collected in accordance with the provisions of the Public General Laws of Maryland relating to collection of taxes on assessments in Allegany County, Maryland.

Given under our hands and seal this 29th day of May, 2003.

ATTEST:

  
CAROL A. GAFFNEY, CLERK

COUNTY COMMISSIONERS OF  
ALLEGANY COUNTY, MARYLAND  
  
JAMES J. STAKEM, PRESIDENT  
  
ROBERT M. HUTCHESON, COMMISSIONER  
  
BARBARA B. ROQUE, COMMISSIONER

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## PROJECT APPROVAL STATUS KEY

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## CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: Community Services

FY 04

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
COUNTY FUNDS SHOWN IN ITALICS  
REVISED - 6/17/03

## CAPITAL BUDGET

CP-COMPREHENSIVE PLAN  
WS-WATER & SEWER PLAN  
SR-SOLID WASTE/RECYCLING  
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SS-SCHOOL PLAN  
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TR-TOURISM PLAN  
FM-FLOOD MANAGEMENT

LOCAL PLAN KEY

AR-APPALACHIAN DEV. PLAN  
HS-HEALTH SYSTEMS  
ED-ECONOMIC DEV. PLAN  
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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL	PRIOR &	FY 04	FY 05	FY 06	FY 07	FY 08	BALANCE TO COMP.	PAGE	
N	O	AC	AF														EST COST	CURRENT							#	
	X	X	X	Braddock Run Stream Restoration	FM	3				138.0				138.0			276.0	120.5 241.0	17.5 35.0							CS-1
	X	X	X	Dry Run Stream Restoration	FM	3				290.3		1,752.0		290.3			2,332.6	200.3 2,152.6	90.0 180.0							CS-2
	X	X	X	Allegheny Highlands Trail	OP	2			147.0			4,414.0		3,743.0			8,297.0	75.0 1,468.0	40.0 4,130.0	32.0 2,699.0						CS-3
X				Animal Shelter Development	CP	0										425.0	425.0		25.0	350.0	50.0					CS-4
	X			Ortho-photo Update	CP	0	50.0							100.0			150.0				50.0 150.0					CS-5
	X			GIS Parcel Data	CP	0	100.0										100.0	25.0 25.0	50.0 50.0	25.0 25.0						CS-6
	X	X	X	GIS System Development	CP	0	100.0							60.0			160.0	50.0 80.0	50.0 80.0							CS-7
				Old Depot Visitor Center	OP	1					150.7	327.7				22.0	500.4	5.7 28.4	20.0 60.0	125.0 412.0						CS-8
				TOTALS			250.0		147.0	428.3	150.7	6,493.7		4,331.3		447.0	12,241.0	476.5 3,995.0	287.5 4,560.0	182.0 3,486.0	50.0 200.0					

## CAPITAL IMPROVEMENTS PLAN


## PROJECT-APPROVAL STATUS KEY FUNDING KEY

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DEPARTMENT: DPW - BUILDINGS

FY 04

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
COUNTY FUNDS SHOWN IN ITALICS  
REVISED - 6/17/03

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## CAPITAL BUDGET

STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL	PRIOR &	FY 04	FY 05	FY 06	FY 07	FY 08	BALANCE	PAGE
N	O	AC	AF														EST COST	CURRENT						TO COMP.	#
	X			Haz Mat Building		0		300.0						300.0			600.0			300.0					DB-4
	X			Health Center Electric Upgrade		1		100.0									100.0			100.0					DB-6
																			100.0						
	X			Health Center Roofing		0		120.0									120.0			120.0					DB-7
																			120.0						
				County Jail Renovation		3				1,178.0				400.0			1,578.0	900.0	278.0	900.0	678.0				DB-2
				County Bldg A/C Replacement		2	118.0										118.0	41.0	77.0	41.0	77.0				DB-3
				Phone System Upgrade		0		150.0									150.0				150.0				DB-1
																				150.0					
				Health Center Addition		1		500.0						500.0			1,000.0				500.0				DB-5
																				1,000.0					
		X	X	Westport Landfill Cap		3								216.0	730.0		946.0		946.0						DB-8
				TOTALS			118.0	1,170.0		1,178.0				1,416.0	730.0		4,612.0	941.0	355.0	1,701.0	1,170.0				
																		941.0	1,701.0	1,970.0					

## CAPITAL IMPROVEMENTS PLAN




# CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: DPW - Flood Mitigation

FY 04

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
COUNTY FUNDS SHOWN IN ITALICS

REVISED - 6/17/03

## CAPITAL BUDGET

### LOCAL PLAN KEY

CP-COMPREHENSIVE PLAN  
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STATUS				PROJECT	LOCAL	DESIGN											TOTAL	PRIOR &							BALANCE	PAGE
N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 04	FY 05	FY 06	FY 07	FY 08	TO COMP.	#	
				State Mitigation Flood Repairs		2-4								9,152.0			9,152.0	5,000.0	4,152.0						DF-1	
				TOTALS										9,152.0			9,152.0	5,000.0	4,152.0							

## CAPITAL IMPROVEMENTS PLAN


PROJECT APPROVAL STATUS KEY FUNDING KEY  
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## CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: DPW - ROADS/BRIDGES

FY 04

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
 COUNTY FUNDS SHOWN IN ITALICS  
 REVISED - 6/17/03

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## CAPITAL BUDGET

STATUS				PROJECT	LOCAL	DESIGN											TOTAL	PRIOR &									BALANCE	PAGE
N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 04	FY 05	FY 06	FY 07	FY 08	TO COMP.	#			
				Bartlett Run Rd. Bridge	RD	3					98.7	394.8					493.5	20.0 40.0	78.7 453.5						DR-1			
				Beechwood Rd. Bridge 3	RD	2					31.0			124.0			155.0		5.4 27.0	25.6 128.0					DR-2			
				Central Garage Equip. Bldg	RD	0		60.0									60.0			60.0 60.0					DR-3			
				Central Garge Improvements		0		50.0									50.0			50.0 50.0					DR-4			
				Mason Rd Bridge	RD	2	46.0							184.0			230.0		46.0 81.2	148.8					DR-5			
				North Cresap St.		3				145.0							145.0		145.0 145.0						DR-6			
				Pea Vine Rd. Rd. Bridge 1	BD	0	34.9							140.1			175.0			5.1 30.6	29.8 144.4				DR-7			
				Pine Gravel/Oak St.	RD	0	33.0							132.0			165.0			33.0 165.0					DR-8			
				Roads Garage #2	RD	0		150.0									150.0			150.0 150.0					DR-9			
				Rye St, Bridge	RD	2		124.7							498.6		623.3	8.7 43.3	40.0 200.0	76.0 380.0					DR-10			
				Salt/AntiSkids Bldgs.	BD	1		120.0									120.0			60.0 60.0	60.0 60.0				DR-11			
				TOTALS			113.9	504.7		145.0	129.7	394.8		580.1	498.6		2,366.8	28.7 83.3	315.1 908.7	459.7 1,172.4	89.8 204.4							

## CAPITAL IMPROVEMENTS PLAN

				TOTALS																								
--	--	--	--	--------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

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## CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: DPW -SEWER

FY 04

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
COUNTY FUNDS SHOWN IN ITALICS  
REVISED - 8/17/03

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 04	FY 05	FY 06	FY 07	FY 08	BALANCE TO COMP.	PAGE #
N	O	AC	AF																						
	X		X	BG/Cresaptown I & I Repair	WS	3						475.0	1,910.0				2,385.0	375.0	1,810.0	200.0					DS-1
	X	X		Celanese STP	WS	3								3,480.0	8,100.0	500.0	12,080.0	400.0	6,090.0	5,590.0					DS-2
	X	X		George's Creek I & I Rehab	WS	3							1,700.0				1,700.0	1,200.0	400.0	100.0					DS-4
	X	X		George's Creek STP	WS	2								2,500.0	2,500.0		5,000.0		2,500.0	2,500.0					DS-3
	X	X		RIP Pump Station		3				50.0							50.0		50.0						DS-5
X				Stoney Run Sewer		2						600.0		600.0			1,200.0		400.0	800.0					DS-6
										50.0							22,415.0	1,975.0	50.0 11,250.0	8,190.0					
				TOTALS								1,075.0	3,610.0	6,580.0	10,600.0	500.0									

## CAPITAL IMPROVEMENTS PLAN

				TOTALS																					

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DEPARTMENT: DPW - WATER

FY 04

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
COUNTY FUNDS SHOWN IN ITALICS  
REVISED - 6/17/03

## CAPITAL BUDGET

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS										TOTAL	PRIOR &							BALANCE	PAGE
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 04	FY 05	FY 06	FY 07	FY 08	TO COMP.	#
	X			Baltimore Pike Water	WS	0						2,700.0					2,700.0					1,350.0	1,350.0		DW-1
	X	X	X	Consol Water Distribution system		3						355.0	104.5	419.5			879.0	779.0	100.0						DW-2
	X	X	X	Klondike Water system	WS	3						1,165.0	300.0				1,465.0		1,465.0						DW-3
	X	X	X	Morantown Water distribution system	WS	3						510.0	170.0				680.0		680.0						DW-4
	X	X	X	Westport Water System		3						5,813.0	3,892.0	1,300.0			10,805.0	300.0	1,871.0	4,171.0	2,268.0	1,575.0	800.0		DW-5
				TOTALS								10,543.0	4,266.5	1,719.5			16,529.0	1,079.0	3,916.0	4,171.0	2,268.0	2,925.0	2,150.0		

## CAPITAL IMPROVEMENTS PLAN

				TOTALS																					

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## DEPARTMENT: ECONOMIC DEVELOPMENT

**FY 04**

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
COUNTY FUNDS SHOWN IN ITALICS  
REVISED - 8/17/03

## CAPITAL BUDGET

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STATUS				PROJECT	LOCAL	DESIGN											TOTAL	PRIOR &									BALANCE	PAGE
N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 04	FY 05	FY 06	FY 07	FY 08	TO COMP.	#			
	X		X	Alconet-2	ED	2	300.0					1,501.0		2,096.0	500.0	361.0	4,758.0	3,149.0	300.0 1,609.0						EC-2			
	X		X	Barton IP Ph1 Site Develop.	ED	2		543.8		287.0	61.9	2,151.9	358.0		4,463.0		7,872.9	33.2 1,113.7	315.7 3,647.3	543.8 2,765.8	346.0				EC-3			
	X		X	Lot 5 Access	ED	1					32.0	128.0					160.0		32.0 160.0						EC-4			
X				ABC at FSU		0		237.2						2,134.6			2,371.8			237.2 2,371.8					EC-1			
X			X	North Branch IP Feasibility Study	ED						18.0			42.0			60.0		18.0 60.0						EC-6			
X				North Branch IP Areas 1, 2, 3	ED	0		750.0									750.0		250.0 250.0	500.0 500.0					EC-5			
				TOTALS			300.0	1,531.0		287.0	111.9	3,780.9	358.0	4,272.8	4,963.0	361.0	15,972.7	33.2 4,262.7	915.7 5,726.3	1,281.0 5,837.6	346.0							

## CAPITAL IMPROVEMENTS PLAN

[illegible]

# CAPITAL IMPROVEMENTS PROGRAM

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INK = IN KIND  
P = PAY - GO FUND  
OC = OTHER COUNTY  
FG = FEDERAL GRANT  
FL = FEDERAL LOAN  
SG = STATE GRANT  
SL = STATE LOAN  
O = OTHER FUNDING

DEPARTMENT: FAIRGROUNDS

FY 04

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
COUNTY FUNDS SHOWN IN ITALICS  
REVISED - 6/17/03

## CAPITAL BUDGET

## LOCAL PLAN KEY

CR-COMPREHENSIVE PLAN  
WS-WATER & SEWER PLAN  
SR-SOLID WASTE/RECYCLING  
HP-HOUSING PLAN  
SS-SCHOOL PLAN  
TP-TRANSPORTATION PLAN  
CD-CIVIL DEFENSE PLAN  
AP-AIRPORT PLAN  
TR-TOURISM PLAN  
FM-FLOOD MANAGEMENT

## LOCAL PLAN KEY

AR-APPALACHIAN DEV. PLAN  
HS-HEALTH SYSTEMS  
ED-ECONOMIC DEV. PLAN  
OP-OPEN SPACE  
AC-ACC FACILITIES MASTER PLAN  
HM-HAZ MAT PLAN  
LB-LIBRARY PLAN  
BD-BUILDING FACILITIES PLAN  
RD-ROAD & BRIDGE PLAN  
O-OTHER (LIST NAME)

STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS											TOTAL	PRIOR &						BALANCE	PAGE
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 04	FY 05	FY 06	FY 07	FY 07	TO COMP.	#
	X		X	Fair Fire Protection		1	75.0										75.0		20.0	55.0					FG-1
				TOTALS			75.0										75.0		20.0	55.0					

## CAPITAL IMPROVEMENTS PLAN


PROJECT APPROVAL STATUS KEY  
 N = NEW PROJECT  
 O = OLD PROJECTS  
 AC = APPROVED CONCEPT  
 AF = APPROVED FUNDING

DESIGN STATUS KEY  
 0 = NO DESIGN/SPECS.  
 1 = PRELIM. DESIGN/SPECS.  
 2 = DETAILED DESIGN/SPECS.  
 3 = CONSTRUCTION  
 4 = COMPLETE

FUNDING KEY  
 G = COUNTY GENERAL FUND  
 B = COUNTY BOND  
 INK = IN KIND  
 P = PAY - GO FUND  
 OC = OTHER COUNTY  
 FG = FEDERAL GRANT  
 FL = FEDERAL LOAN  
 SG = STATE GRANT  
 SL = STATE LOAN  
 O = OTHER FUNDING

## CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT : FINANCE

FY 04

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
 COUNTY FUNDS SHOWN IN ITALICS  
 REVISED - 6/17/03

### CAPITAL BUDGET

#### LOCAL PLAN KEY

CP-COMPREHENSIVE PLAN  
 WS-WATER & SEWER PLAN  
 SR-SOLID WASTE/RECYCLING  
 HP-HOUSING PLAN  
 SS-SCHOOL PLAN  
 TP-TRANSPORTATION PLAN  
 CD-CIVIL DEFENSE PLAN  
 AP-AIRPORT PLAN  
 TR-TOURISM PLAN  
 FM-FLOOD MANAGEMENT

AR-APPALACHIAN DEV. PLAN  
 HS-HEALTH SYSTEMS  
 ED-ECONOMIC DEV. PLAN  
 OP-OPEN SPACE  
 AC-ACC FACILITIES MASTER PLAN  
 HM-HAZ MAT PLAN  
 LB-LIBRARY PLAN  
 BD-BUILDING FACILITIES PLAN  
 RD-ROAD & BRIDGE PLAN  
 O-OTHER (LIST NAME)

STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 04	FY 05	FY 06	FY 07	FY 08	BALANCE TO COMP.	PAGE #
N	O	AC	AF																						
				Software & Payroll Upgrade						273.1							273.1	203.1 203.1	70.0 70.0						FN-1
				TOTALS						273.1							273.1	203.1 203.1	70.0 70.0						

### CAPITAL IMPROVEMENTS PLAN

				TOTALS																					

# CAPITAL IMPROVEMENTS PROGRAM

LOCAL PLAN KEY

**PROJECT APPROVAL STATUS KEY**  
 N = NEW PROJECT  
 O = OLD PROJECTS  
 AC = APPROVED CONCEPT  
 AF = APPROVED FUNDING

**FUNDING KEY**  
 G = COUNTY GENERAL FUND  
 B = COUNTY BOND  
 INK = IN KIND  
 P = PAY - GO FUND  
 OC = OTHER COUNTY  
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 SL = STATE LOAN  
 O = OTHER FUNDING

**DESIGN STATUS KEY**  
 0 = NO DESIGN/SPECS.  
 1 = PRELIM. DESIGN/SPECS.  
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 4 = COMPLETE

DEPARTMENT: LIBRARY

FY 04

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
 COUNTY FUNDS SHOWN IN ITALICS  
 REVISED - 6/17/03

## CAPITAL BUDGET

OP-COMPREHENSIVE PLAN  
 WS-WATER & SEWER PLAN  
 SR-SOLID WASTE/RECYCLING  
 HP-HOUSING PLAN  
 SS-SCHOOL PLAN  
 TP-TRANSPORTATION PLAN  
 CD-CIVIL DEFENSE PLAN  
 AP-AIRPORT PLAN  
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 RD-ROAD & BRIDGE PLAN  
 O-OTHER (LIST NAME)

STATUS				PROJECT NAME	LOCAL DESIGN												TOTAL	PRIOR &							BALANCE	PAGE
N	O	AC	AF		PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 04	FY 05	FY 06	FY 07	FY 08	TO COMP.	#	
	X		X	Interior Renovation		1				63.5				100		548.5	712.0		63.5 712.0							LI-1
				TOTALS						63.5				100		548.5	712.0		63.5 712.0							

## CAPITAL IMPROVEMENTS PLAN




# CAPITAL IMPROVEMENTS PROGRAM

## PROJECT APPROVAL STATUS KEY

N = NEW PROJECT  
O = OLD PROJECTS  
AC = APPROVED CONCEPT  
AF = APPROVED FUNDING

## FUNDING KEY

G = COUNTY GENERAL FUND  
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INK = IN KIND  
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FL = FEDERAL LOAN  
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## DESIGN STATUS KEY

0 = NO DESIGN/SPECS.  
1 = PRELIM. DESIGN/SPECS.  
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DEPARTMENT: NURSING HOME

FY 04

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
COUNTY FUNDS SHOWN IN ITALICS  
REVISED - 6/17/03

## CAPITAL BUDGET

CP-COMPREHENSIVE PLAN  
WS-WATER & SEWER PLAN  
SR-SOLID WASTE/RECYCLING  
HP-HOUSING PLAN  
SS-SCHOOL PLAN  
TP-TRANSPORTATION PLAN  
CD-CIVIL DEFENSE PLAN  
AP-AIRPORT PLAN  
TR-TOURISM PLAN  
FM-FLOOD MANAGEMENT

## LOCAL PLAN KEY

AR-APPALACHIAN DEV. PLAN  
HS-HEALTH SYSTEMS  
ED-ECONOMIC DEV. PLAN  
OP-OPEN SPACE  
AC-ACC FACILITIES MASTER PLAN  
HM-HAZ MAT PLAN  
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BD-BUILDING FACILITIES PLAN  
RD-ROAD & BRIDGE PLAN  
O-OTHER (LIST NAME)

STATUS				PROJECT	LOCAL	DESIGN											TOTAL	PRIOR &						BALANCE	PAGE
N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 04	FY 05	FY 06	FY 07	FY 08	TO COMP.	#
				Fuel Tank Replacement		1					75.0						75.0				75.0				NH - 2
				Electric Generator		1					150.0						150.0				150.0				NH - 3
				Elevator Repairs		0					65.0						65.0				65.0				NH - 1
				Generator Switch Gear		1					125.0						125.0		125.0	125.0					NH - 5
				Parking Improvements		1					75.0						75.0				75.0				NH - 4
				TOTALS							490.0						490.0		125.0	365.0					

## CAPITAL IMPROVEMENTS PLAN


# CAPITAL IMPROVEMENTS PROGRAM

## PROJECT APPROVAL STATUS KEY

N = NEW PROJECT  
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AF = APPROVED FUNDING

## FUNDING KEY

G = COUNTY GENERAL FUND  
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## DESIGN STATUS KEY

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4 = COMPLETE

## DEPARTMENT:SOIL CONSERVATION DISTRICT

FY 04

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
COUNTY FUNDS SHOWN IN ITALICS  
REVISED - 6/17/03

## CAPITAL BUDGET

## LOCAL PLAN KEY

## CP-COMPREHENSIVE PLAN

WS-WATER & SEWER PLAN  
SR-SOLID WASTE/RECYCLING  
HP-HOUSING PLAN  
SS-SCHOOL PLAN  
TP-TRANSPORTATION PLAN  
CD-CIVIL DEFENSE PLAN  
AP-AIRPORT PLAN  
TR-TOURISM PLAN  
FM-FLOOD MANAGEMENT

## AR-APPALACHIAN DEV. PLAN

HS-HEALTH SYSTEMS  
ED-ECONOMIC DEV. PLAN  
OP-OPEN SPACE  
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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS											TOTAL		PRIOR &								BALANCE		PAGE
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 04	FY 05	FY 06	FY 07	FY 08	TO COMP.	#				
	X		X	County Soils Map		N/A	95.0					95.0				190.0	20.0 115.0	20.0 20.0	20.0 20.0	20.0 20.0	15.0 15.0					SCS-1			
				TOTALS			95.0					95.0				190.0	20.0 115.0	20.0 20.0	20.0 20.0	20.0 20.0	15.0 15.0								

## CAPITAL IMPROVEMENTS PLAN


PROJECT APPROVAL STATUS KEY      FUNDING KEY  
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AC = APPROVED CONCEPT      INK = IN KIND  
AF = APPROVED FUNDING      P = PAY - GO FUND  
      OC = OTHER COUNTY  
      FG = FEDERAL GRANT  
DESIGN STATUS KEY      FL = FEDERAL LOAN  
0 = NO DESIGN/SPECS.      SG = STATE GRANT  
1 = PRELIM. DESIGN/SPECS.      SL = STATE LOAN  
2 = DETAILED DESIGN/SPECS.      O = OTHER FUNDING  
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## CAPITAL IMPROVEMENTS PROGRAM

### UPPER POTOMAC RIVER COMMISSION

FY 04

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
COUNTY FUNDS SHOWN IN ITALICS  
REVISED - 6/17/03

### CAPITAL BUDGET

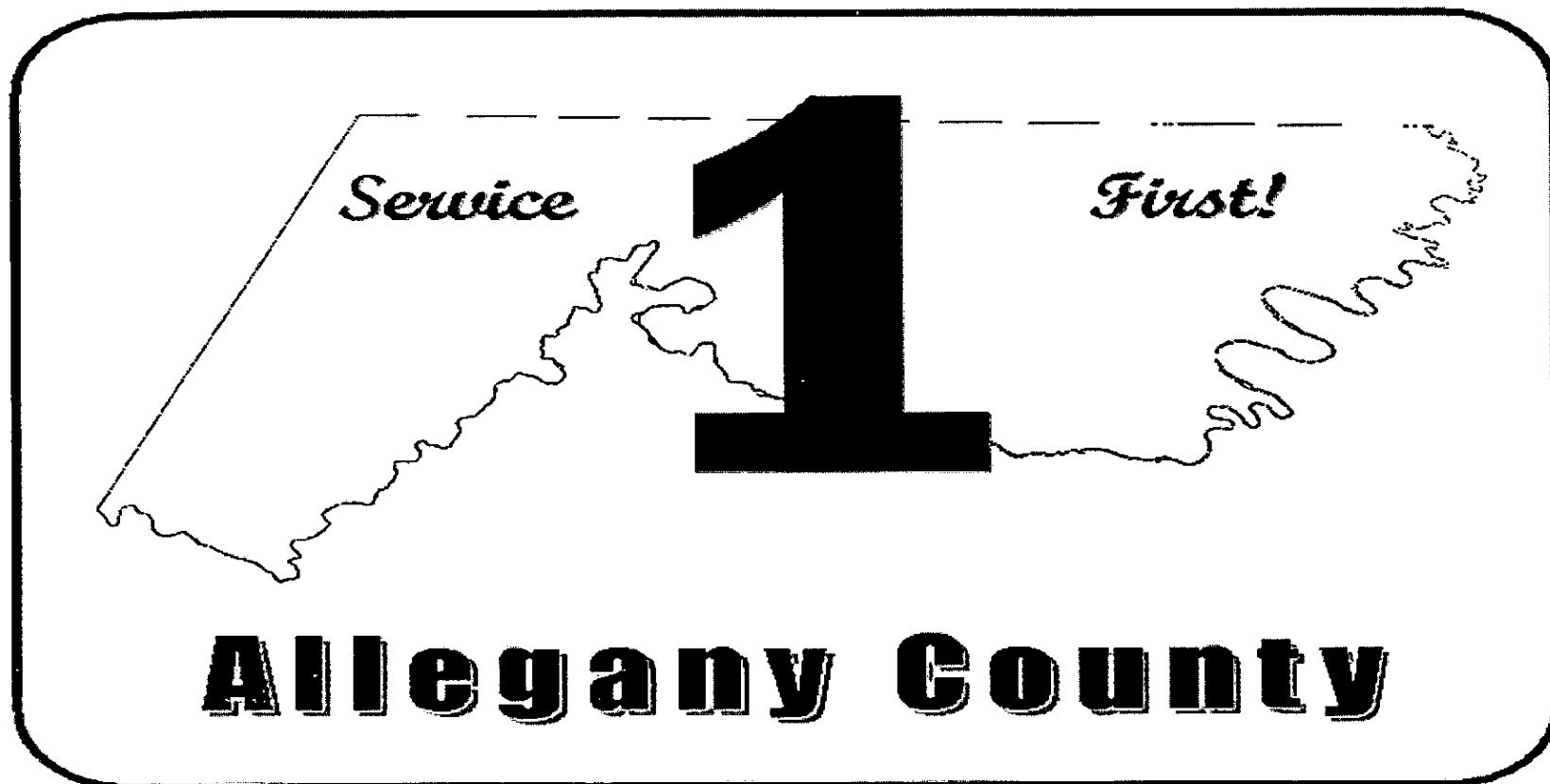
CP-COMPREHENSIVE PLAN  
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O-OTHER (LIST NAME)

STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL	PRIOR &	BALANCE						PAGE
N	O	AC	AF														EST COST	CURRENT	FY 04	FY 05	FY 06	FY 07	FY 08	TO COMP.	#
				Savage River Dam		1					111.4					445.6	557.0		39.4 197.0	36.0 180.0	36.0 180.0				UP-1
				TOTALS							111.4					445.6	557.0		39.4 197.0	36.0 180.0	36.0 180.0				

### CAPITAL IMPROVEMENTS PLAN

As part of the Finance Department's goal to be more responsive to the public and to lower the cost of government, this document along with other information is available on the internet at [WWW.GOV.ALLCONET.ORG](http://WWW.GOV.ALLCONET.ORG). Feel free to contact us or EMAIL us at [FINANCE@ALLCONET.ORG](mailto:FINANCE@ALLCONET.ORG).